



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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## **MEDIA STATEMENT**

### **LOCAL GOVERNMENT REVENUE AND EXPENDITURE: FIRST QUARTER LOCAL GOVERNMENT SECTION 71 REPORT**

**FOR THE PERIOD: 1 JULY 2019 – 30 SEPTEMBER 2019**

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National Treasury has released the local government revenue and expenditure report for the first quarter of the 2019/20 financial year. This report covers the performance against the adopted budgets of local government for the first quarter of the municipal financial year ending on 30 September 2019 and includes spending against conditional grant allocations for the same period.

Noteworthy, is that for the first time in South Africa's history, the report is prepared by using the figures from the *mSCOA* data strings. The Municipal Standard Chart of Account (*mSCOA*) Regulations were promulgated on 22 April 2014 and prescribes the uniform recording and classification of municipal budget and financial information at a transaction level. All municipalities and municipal entities had to comply with the Regulations by 01 July 2017. The *mSCOA* Regulations require that municipalities upload their budget and financial information in a data string format to the Local Government portal across the six *mSCOA* regulated segments.

The report is part of the *In-year Management, Monitoring and Reporting System for Local Government (IYM)*, which enables provincial and national government to exercise oversight over municipalities, and identify possible problems in implementing municipal budgets and conditional grants.

The credibility of the information contained in the *mSCOA* data strings is a concern. At the core of the problem is:

- The incorrect use of the *mSCOA* and municipal accounting practices by municipalities;
- A large number of municipalities are not budgeting, transacting and reporting directly in/from their core financial systems. Instead they prepare their budgets and reports on excel spreadsheet and then import the excel spreadsheets into the system. Often this manipulation of data lead to unauthorised, irregular, fruitful and wasteful (UIFW) expenditure and fraud and corruption as the controls that are built into the core financial systems are not triggered and transactions go through that should not; and
- Municipalities are not locking their adopted budgets or their financial systems at month-end to ensure prudent financial management. To enforce municipalities to lock their budgets and close their financial system at month-end in 2019/20, the Local Government Portal will be locked at the end of each quarter. System vendors were also requested to build this functionality into their municipal financial systems.

The Section 71 report facilitates transparency, better in-year management as well as the oversight of budgets. This makes these reports management tools and early warning mechanisms for councils, provincial legislatures and officials in order to monitor and improve municipal



performance. The improvement of the credibility of the data strings is therefore a priority for National and provincial treasuries.

## **KEY TRENDS:**

### ***Aggregate trends***

1. On aggregate, municipalities spent 23.6 per cent, or R117.4 billion, of the total adopted expenditure budget of R496.7 billion as at 30 September 2019 (first quarter results for the 2019/20 financial year). In respect of revenue, aggregate billing and other revenue amounted to 30.7 per cent, or R147.5 billion, of the total adopted revenue budget of R479.8 billion.
2. Of the adopted operating expenditure budget amounting to R403.3 billion, R82.6 billion or 20.5 per cent was spent by 30 September 2019.
3. Municipalities have adopted the budget for salaries and wages expenditure at R124.9 billion, which is R11.3 billion more than the adopted budget of R113.6 billion for the 2018/19 municipal financial year. This constitutes 31 per cent of their total operational expenditure budget of R403.3 billion. At 30 September 2019, spending is 19.7 per cent, or R24.6 billion.
4. In the period under review, capital expenditure amounted to R34.7 billion, or 37.2 per cent, of the adopted capital budget of R93.4 billion.
5. Aggregated year-to-date operating expenditure for metros amounts to R56.7 billion, or 23.9 per cent, of their adopted budget expenditure of R277.9 billion. The aggregated adopted capital budget for metros in the 2019/20 financial year is R40.5 billion, of which a negative 4.9 per cent, or (R4.2 billion), has been spent as at 30 September 2019.
6. This is due to the (R4.2 billion) reported by Nelson Mandela Bay and the (R94 million) reported by City of Tshwane.
7. When billed revenue is measured against their adopted budgets, the performance of metros reflects a shortfall across water and electricity services for the first quarter of the 2019/20 financial year. This does not take into account the collection rate:
  - Water revenue billed was R6.4 billion against expenditure of R7.2 billion;
  - Electricity revenue billed was R21.3 billion against expenditure of R21.6 billion;
  - The revenue billed for waste water management was R2 billion against expenditure of R1.4 billion, and
  - Levies for waste management billed were R2.7 billion against expenditure R1.6 billion.
8. As at 30 September 2019, aggregated revenue for secondary cities is 33.6 per cent or R20.6 billion of their total adopted revenue budget of R61.5 billion for the 2019/20 financial year. The year-to-date operating expenditure level of the secondary cities is 15.1 per cent or R8.9 billion of the total adopted operating budget of R58.9 billion for the 2019/20 financial year.

9. The performance against the adopted budget for the four core services for the secondary cities for the first quarter 2018/19 also shows surpluses against billed revenue without taking into account the collection rate:
- Water revenue billed was R1.9 billion against expenditure of R1.2 billion;
  - Energy sources revenue billed was R5.3 billion against expenditure of R4.4 billion;
  - The revenue billed for waste water management was R871 million against expenditure of minus R222 million, this is largely due to negative expenditure reported by Mogale City; and
  - Levies for waste management billed were R631 million against expenditure of R297 million.
10. Capital spending levels are high at an average of 82 per cent or R7.3 billion of the adopted capital budget of R8.9 billion. This is largely influenced by incorrect reporting by the secondary cities.
11. Aggregate municipal consumer debts amounted to R164.2 billion (compared to R158.9 billion reported in the first quarter of 2018/19) as at 30 September 2019. A total amount of R1.7 billion, or 1.1 per cent, has been written off as bad debt. Government accounts for 7.4 per cent, or R12.1 billion (R10.2 billion reported in the fourth quarter of 2018/19). The largest component relates to households which account for 67.8 per cent, or R111.3 billion (71.7 per cent or R115 billion in the fourth quarter of 2018/19).
12. It needs to be acknowledged that not all the outstanding debt of R164.2 billion is realistically collectable, as these amounts are inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries.
13. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated at R34.8 billion. This should not be interpreted that the National Treasury by implication suggests that the balance must be written-off by municipalities.
14. Metropolitan municipalities are owed R83.1 billion (R79.5 billion reported in the first quarter of 2018/19) in outstanding debt as at 30 September 2019. This represents an increase of R3.6 billion. The largest contributors are the City of Johannesburg, which is owed the largest amount at R27 billion, followed by City of Ekurhuleni at R14.1 billion, eThekweni at R13.1 billion, and City of Tshwane at R12.6 billion.
15. Households in metropolitan areas are reported to account for R58.9 billion, or 71 per cent, of outstanding debt to metros, followed by businesses, which account for R19.7 billion or 23.7 per cent. Debt owed by government agencies is approximately R2 billion, or 2.5 per cent, of the total outstanding debt owed to metros.
16. Secondary cities are owed R32.6 billion (R28.3 billion reported in the first quarter of 2018/19) in outstanding consumer debt. The majority of debt is owed by households, which amount to R41.8 billion, or 67.4 per cent, of the total outstanding debt. Out of the total debt of R32.6 billion, R51.8 billion, or 83.5 per cent, has been outstanding for more than 90 days.
17. Municipalities owed their creditors R41.5 billion as at 30 September 2019, a decrease of

R9.2 billion when compared to the R50.7 billion reported in the first quarter of 2018/19.

18. Municipalities in the Free State have the highest outstanding creditors greater than 90 days at R8.2 billion, followed by Mpumalanga at R2.9 billion and Eastern Cape at R2.5 billion.
19. The total balance on borrowing for all municipalities equates to R40.1 billion as at 30 September 2019. This includes long term loans of R32.7 billion, long term marketable bonds of R2.2 billion and other long term non-marketable bonds of R4.9 billion. The balance represents other short and long term financing instruments.
20. As at 30 September 2019, the total investments made by municipalities equates to R28.4 billion. This is R6.9 billion lower than the R35.3 billion reported in the first quarter of 2018/19. Investments includes bank deposits of R25.5 billion, guaranteed endowment policies (sinking funds) of R2 billion, bankers' acceptance certificates of R62 million, listed corporate bonds of R761 million and some smaller investments.

### **Conditional Grants**

#### *Conditional Grants Expenditure as at 30 September 2019*

21. According to the 2019 DoRA, R121 billion has been allocated to local government in the 2019/20 financial year. This amount comprises of the unconditional transfer of the Equitable Share (R68.9 billion), direct conditional grants allocated for capacity building (R1.6 billion, includes an unallocated amount of R489.30 million for municipal disaster), direct conditional grants for infrastructure projects, (R30.9 billion), the Urban Settlement Development Grant (R12 billion) and the Indirect conditional grant of R7.2 billion.
22. As at 30 September 2019, an amount of R8 billion was transferred to municipalities in respect of direct conditional grants, which is 24.5 per cent against the annual allocation of R32.6 billion.
23. The overall expenditure against direct conditional grants reported by municipalities through the transferring national officers responsible for grant administration as at 30 September 2019 is 40 per cent or R3.2 billion against the R8 billion transferred to municipalities in the first quarter. In terms of the total allocation, the aggregate expenditure is 9.8 per cent which equates to R3.2 billion of the R32.6 billion allocated to municipalities as direct conditional grants.

#### *Capacity Building and Other Conditional Grants Expenditure as at 30 September 2019*

24. A total of R1.6 billion is allocated to capacity building and other grants. These grants are intended to assist municipalities in the development of their management, planning, technical, budgeting and financial management capabilities in the 2019/20 financial year.
25. The highest performing conditional grant under this category during the first quarter is the Expanded Public Works Programme (EPWP) with reported performance of 28.6 per cent, followed by the Financial Management Grant (FMG) at 18.3 per cent and the Infrastructure Skills Development Grant (ISDG) at 11.3 per cent.
26. The lowest performing grant in the first quarter ended 30 September 2019 is the Energy Efficiency and Demand Side Management Grant (EEDSM) with reported expenditure performance of 6.2 per cent. The low expenditure reported on the grant is as a result of

most projects being in the procurement stage and the late appointment of service providers.

*Infrastructure Conditional Grants Expenditure as at 30 September 2019*

27. National transfers for infrastructure, excluding indirect or in-kind allocations to Transferring Officers executing specific projects on behalf of municipalities in the municipal area, amounts to R30.9 billion in the 2019/20 financial year.
28. The highest performing direct grants to municipalities during the first quarter is the Municipal Emergency Housing Grant which reported performance of 20.6 per cent, followed by the Municipal Infrastructure Grant (MIG) which reported performance of 14.7 per cent, and the Integrated National Electrification Programme (INEP) grant with reported performance of 10.6 per cent.
29. The lowest spending grant under the infrastructure grants during the first quarter is the Water Services Infrastructure Grant with expenditure of 6 per cent which is equivalent to R218.6 million against the allocation of R3.7 billion. Since the grant is allocated for water provision which is capital intensive in nature it is rather worrying that it is the lowest spending grant at 6 per cent. National Treasury will work collaboratively with the Transferring Officer in order to support municipalities that are currently struggling to spend their allocations to improved expenditure levels.
30. Indirect grants (Infrastructure and capacity) allocated to municipalities amounted to R6.9 billion in the 2019/20 financial year. Indirect grants are allocations whereby the National Transferring Officers are responsible for implementation and administering the grants. Performance monitoring for these grants are not included as part of the Section 71 publications because municipalities do not receive these allocations directly (allocations in-kind). Reporting on these transfers should be included in the Section 40 reporting requirements for National Department as articulated in the Public Finance Management Act, 1999 (Act No. 1 of 1999). These reports are submitted monthly to the National Treasury's Public Finance Division.

*Conditional grant monitoring as at 30 September 2019*

31. The conditional grant performance in the first quarter reported by municipalities has been excluded from this publication. Only the conditional grant reported by transferring national officers are included in the publication. The numbers for the municipalities will be corrected in the second quarter.

A summary of key aggregated information is included in the tables in **Annexure A**.

Further details on this report can be accessed on the National Treasury's website: [www.treasury.gov.za](http://www.treasury.gov.za).

## **NOTE TO EDITORS:**

- This information is published in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), and 30(3) of the 2019 Division of Revenue Act. The budgeted figures shown are based on the 2019/20 adopted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 08 November 2019. Any queries on the figures in these statements should be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a Municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by a combination of cash derived either from realistically anticipated revenues to be collected in that year, and cash backed surpluses of previous years. It is a common practice amongst most municipalities, when preparing their annual budgets, to overstate or inflate revenue projections, either to reflect a surplus, or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Therefore, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue, and as a result finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This first quarter publication covers 257 municipalities on financial information and conditional grant information.

**Issued by the Department of National Treasury**

**Date: 13 December 2019**





## STRUCTURE OF INFORMATION RELEASED:

Other information released on National Treasury's website ([www.treasury.gov.za](http://www.treasury.gov.za)) as part of this process includes the following:

- Municipal Budget Statements:
  - a. High-level summary of revenue for 257 municipalities;
  - b. High-level summary of expenditure for 257 municipalities.
- Summary of revenue and expenditure per function (electricity, water, etc):
  - a. High level summary of revenue per function; and
  - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the first quarter:
  - a. Summary of total monthly operating expenditure – 257 municipalities;
  - b. Summary of total monthly operating revenue – 257 municipalities;
  - c. Summary of total monthly capital expenditure – 257 municipalities;
  - d. Summary of total monthly capital revenue – 257 municipalities;
  - e. Summary – Metros;
  - f. Conditional Grant summary – Metros;
  - g. Summary – Top 19 municipalities;
  - h. Conditional Grant summary – Top 19 municipalities;
  - i. Summary – Provinces;
  - j. Conditional Grant summary – Provinces;
  - k. Analysis of Sources of Revenue – 257 municipalities;
  - l. Listing of borrowing instruments – 189 municipalities;
  - m. Listing of investment instruments – 181 municipalities;
  - n. Monthly repairs and maintenance expenditure – 257 municipalities.
- Service delivery information (non-financial performance) for all municipalities.
- Non Compliance:
  - a. List municipalities not complying with Section 71 of the MFMA.

The section 71 information reported by municipalities to National Treasury is also published on the National Treasury website in the format of Schedule C, which is the format for monthly and quarterly municipal financial statements as prescribed by the Municipal Budget and Reporting Regulations.



**SUMMARY TABLES:**

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adopted budgets, municipalities recorded an under performance of 0.14 per cent or R151 million on revenue collection, an under performance of 19.1 per cent or R19.5 billion on operational expenditure and an over performance of 53 per cent or R12.1 billion on capital expenditure.

**1. Consolidated statement of financial performance**

Table1c: Quarterly Budget Summary as at 30 September 2019

| Description  | 2018/19             |                    | Budget year 2019/20 |                    |                    |                     |                |
|--|---------------------|--------------------|---------------------|--------------------|--------------------|---------------------|----------------|
|  | Audited Outcome     | Original Budget    | Q1 Sept Actual      | YTD Actual         | YTD Budget         | YTD Variance        | YTD variance % |
| <b>R thousands</b>   |                     |                    |                     |                    |                    |                     |                |
| <b>Financial Performance</b>   |                     |                    |                     |                    |                    |                     |                |
| Property rates   | 21 659 363          | 71 212 757         | 21 853 796          | 21 853 796         | 18 584 814         | 3 268 982           | 18.00          |
| Service charges  | 68 282 463          | 210 176 145        | 47 225 290          | 47 225 290         | 55 442 662         | (8 217 371)         | (15.00)        |
| Investment revenue   | 2 129 193           | 4 415 551          | 1 181 816           | 1 181 816          | 1 090 878          | 90 939              | 8.00           |
| Transfers and subsidies  | 44 551 741          | 81 099 459         | 29 184 604          | 29 184 604         | 21 886 534         | 7 298 070           | 33.00          |
| Other own revenue  | 16 601 194          | 42 775 743         | 10 108 472          | 10 108 472         | 12 700 649         | (2 592 178)         | (20.00)        |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                             | <b>153 223 955</b>  | <b>409 679 656</b> | <b>109 553 978</b>  | <b>109 553 978</b> | <b>109 705 536</b> | <b>(151 558)</b>    | <b>(0.14)</b>  |
| Employee costs   | 46 907 487          | 120 480 548        | 23 737 527          | 23 737 527         | 29 272 103         | (5 534 576)         | (19.00)        |
| Remuneration of councillors  | 2 795 722           | 4 506 203          | 902 410             | 902 410            | 1 130 797          | (228 387)           | (20.00)        |
| Depreciation & asset impairment  | 18 646 097          | 32 502 794         | 4 927 337           | 4 927 337          | 7 823 447          | (2 896 110)         | (37.00)        |
| Finance charges  | 3 568 812           | 10 399 250         | 2 118 099           | 2 118 099          | 2 388 517          | (270 418)           | (11.00)        |
| Materials and bulk purchases   | 47 196 009          | 128 014 083        | 32 257 661          | 32 257 661         | 33 467 061         | (1 209 400)         | (4.00)         |
| Transfers and subsidies  | 2 391 825           | 3 939 475          | 620 166             | 620 166            | 899 315            | (279 149)           | (31.00)        |
| Other expenditure  | 50 046 369          | 103 458 831        | 18 040 893          | 18 040 893         | 27 112 175         | (9 071 282)         | (33.00)        |
| <b>Total Expenditure</b>   | <b>171 552 320</b>  | <b>403 301 184</b> | <b>82 604 092</b>   | <b>82 604 092</b>  | <b>102 093 415</b> | <b>(19 489 323)</b> | <b>(19.09)</b> |
| <b>Surplus/(Deficit)</b>   | <b>(18 328 365)</b> | <b>6 378 472</b>   | <b>26 949 887</b>   | <b>26 949 887</b>  | <b>7 612 121</b>   | <b>19 337 765</b>   | <b>254.04</b>  |
| Transfers and subsidies - capital (monetary allocations)<br>(National / Provincial and District) | 20 472 741          | 39 292 662         | 2 656 516           | 2 656 516          | 8 591 360          | (5 934 844)         | (69.00)        |
| Contributions recognised - capital and contributed assets  | 1 204 628           | 1 386 779          | 50 861              | 50 861             | 259 615            | (208 753)           | (80.00)        |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                             | <b>3 349 004</b>    | <b>47 057 913</b>  | <b>29 657 264</b>   | <b>29 657 264</b>  | <b>16 463 096</b>  | <b>13 194 167</b>   | <b>80.14</b>   |
| Share of surplus/ (deficit) of associate   |                     | 1 616              |                     |                    | 404                | (404)               | (100.00)       |
| <b>Surplus/(Deficit) for the year</b>  | <b>3 349 004</b>    | <b>47 059 529</b>  | <b>29 657 264</b>   | <b>29 657 264</b>  | <b>16 463 500</b>  | <b>13 193 764</b>   | <b>80.14</b>   |
| <b>Capital expenditure &amp; funds sources</b>   |                     |                    |                     |                    |                    |                     |                |
| Capital expenditure  | 70 876 659          | 93 393 340         | 34 731 648          | 34 731 648         | 22 643 532         | 12 088 116          | 53.00          |
| Transfers recognised - capital   | 31 547 232          | 39 496 543         | 22 169 689          | 22 169 689         | 7 349 474          | 14 820 215          | 202.00         |
| Borrowing  | 4 153 382           | 17 620 931         | 1 264 823           | 1 264 823          | 2 790 930          | (1 526 107)         | (55.00)        |
| Internally generated funds   | 14 170 579          | 13 008 879         | 14 536 283          | 14 536 283         | 4 139 622          | 10 396 661          | 251.00         |
| <b>Total sources of capital funds</b>  | <b>49 871 193</b>   | <b>70 126 353</b>  | <b>37 970 795</b>   | <b>37 970 795</b>  | <b>14 280 026</b>  | <b>23 690 769</b>   | <b>165.90</b>  |

Source: National Treasury Local Government Database



## 2. Consolidated statement of financial position

Summary - Table C6 Quarterly Budget Statement - Financial Position as at 30 September 2019

| Description<br><br>R thousands           | Budget year 2019/20 |                    |                    |                    |                    |                |                    |
|--|---------------------|--------------------|--------------------|--------------------|--------------------|----------------|--------------------|
|  | Original Budget     | Q1 Sept Actual     | YTD Actual         | YTD Budget         | YTD Variance       | YTD variance % | Full Year Forecast |
| <b>ASSETS</b>                            |                     |                    |                    |                    |                    |                |                    |
| <b>Current assets</b>                    |                     |                    |                    |                    |                    |                |                    |
| Cash                                     | 6 382 394           | 5 549 344          | 5 549 344          | 4 150 473          | 1 398 871          | 33.70          | 5 319 766          |
| Call deposits and investments            | 19 608 526          | 13 480 050         | 13 480 050         | 4 034 661          | 9 445 390          | 234.11         | 12 777 941         |
| Consumer debtors                         | 55 292 271          | 40 083 243         | 40 083 243         | 13 814 158         | 26 269 085         | 190.16         | 43 774 757         |
| Other debtors                            | 21 414 036          | 24 713 812         | 24 713 812         | 14 997 274         | 9 716 538          | 64.79          | 21 447 530         |
| Current portion of long-term receivables | 1 349 114           | 556 593            | 556 593            | 464 105            | 92 488             | 19.93          | 1 332 163          |
| Inventory                                | 4 950 019           | 4 752 445          | 4 752 445          | 1 656 090          | 3 096 355          | 186.97         | 4 538 354          |
| <b>Total current assets</b>              | <b>108 996 359</b>  | <b>89 135 487</b>  | <b>89 135 487</b>  | <b>39 116 761</b>  | <b>50 018 727</b>  | <b>127.87</b>  | <b>89 190 510</b>  |
| <b>Non current assets</b>                |                     |                    |                    |                    |                    |                |                    |
| Long-term receivables                    | 1 958 647           | 1 640 505          | 1 640 505          | 467 204            | 1 173 301          | 251.13         | 1 915 941          |
| Investments                              | 6 649 581           | 3 222 196          | 3 222 196          | 1 157 700          | 2 064 496          | 178.33         | 1 487 511          |
| Investment property                      | 15 254 693          | 13 939 349         | 13 939 349         | 6 590 106          | 7 349 243          | 111.52         | 14 613 148         |
| Investment in Associate                  | 453 415             | 642 700            | 642 700            | 285 133            | 357 567            | 125.40         | 429 987            |
| Property, plant and equipment            | 474 885 493         | 329 826 609        | 329 826 609        | 120 721 720        | 209 104 889        | 173.21         | 422 530 530        |
| Biological                               | 48 401              | 163 569            | 163 569            | 7 433              | 156 136            | 2 100.63       | 48 401             |
| Intangible                               | 2 828 807           | 1 431 687          | 1 431 687          | 450 153            | 981 534            | 218.04         | 2 387 171          |
| Other non-current assets                 | 2 721 931           | 1 380 674          | 1 380 674          | 504 223            | 876 451            | 173.82         | 2 714 242          |
| <b>Total non current assets</b>          | <b>504 800 968</b>  | <b>352 247 287</b> | <b>352 247 287</b> | <b>130 183 671</b> | <b>222 063 616</b> | <b>170.58</b>  | <b>446 126 931</b> |
| <b>TOTAL ASSETS</b>                      | <b>613 797 327</b>  | <b>441 382 775</b> | <b>441 382 775</b> | <b>169 300 432</b> | <b>272 082 343</b> | <b>160.71</b>  | <b>535 317 441</b> |
| <b>LIABILITIES</b>                       |                     |                    |                    |                    |                    |                |                    |
| <b>Current liabilities</b>               |                     |                    |                    |                    |                    |                |                    |
| Bank overdraft                           | 116 101             | (26 186)           | (26 186)           | 34 852             | (61 038)           | (175.13)       | 116 101            |
| Borrowing                                | 3 611 280           | 528 075            | 528 075            | 456 680            | 71 395             | 15.63          | 3 114 357          |
| Consumer deposits                        | 2 574 568           | 2 252 781          | 2 252 781          | 735 246            | 1 517 535          | 206.40         | 2 200 755          |
| Trade and other payables                 | 77 260 208          | 68 914 333         | 68 914 333         | 29 617 624         | 39 296 709         | 132.68         | 66 448 718         |
| Provisions                               | 9 541 473           | 11 368 753         | 11 368 753         | 2 752 894          | 8 615 859          | 312.97         | 8 332 975          |
| <b>Total current liabilities</b>         | <b>93 103 630</b>   | <b>83 037 756</b>  | <b>83 037 756</b>  | <b>33 597 296</b>  | <b>49 440 460</b>  | <b>147.16</b>  | <b>80 212 906</b>  |
| <b>Non current liabilities</b>           |                     |                    |                    |                    |                    |                |                    |
| Financial liabilities                    | 52 725 307          | 20 021 877         | 20 021 877         | 6 176 377          | 13 845 500         | 224.17         | 44 677 676         |
| Provisions                               | 23 409 528          | 11 631 378         | 11 631 378         | 4 100 735          | 7 530 643          | 183.64         | 16 064 108         |
| <b>Total non current liabilities</b>     | <b>76 134 834</b>   | <b>31 653 256</b>  | <b>31 653 256</b>  | <b>10 277 112</b>  | <b>21 376 144</b>  | <b>208.00</b>  | <b>60 741 784</b>  |
| <b>TOTAL LIABILITIES</b>                 | <b>169 238 465</b>  | <b>114 691 012</b> | <b>114 691 012</b> | <b>43 874 408</b>  | <b>70 816 604</b>  | <b>161.41</b>  | <b>140 954 690</b> |
| <b>NET ASSETS</b>                        | <b>444 558 863</b>  | <b>326 691 763</b> | <b>326 691 763</b> | <b>125 426 024</b> | <b>201 265 739</b> | <b>160.47</b>  | <b>394 362 751</b> |
| <b>COMMUNITY WEALTH/EQUITY</b>           |                     |                    |                    |                    |                    |                |                    |
| Accumulated Surplus/(Deficit)            | 390 152 610         | 273 279 889        | 273 279 889        | 105 058 742        | 168 221 147        | 0              | 348 376 792        |
| Reserves                                 | 29 574 399          | 29 928 714         | 29 928 714         | 7 643 505          | 22 285 208         | 0              | 22 231 318         |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>419 727 009</b>  | <b>303 208 603</b> | <b>303 208 603</b> | <b>112 702 248</b> | <b>190 506 355</b> | <b>0</b>       | <b>370 608 110</b> |

Source: National Treasury Local Government Database

### 3. Aggregated revenue and expenditure for municipalities

National aggregated revenue and expenditure as at 1st Quarter Ended 30 September 2019

| National aggregated revenue and expenditure as at 1st Quarter Ended 30 September 2019 |                    |            |             |                       |            |             |                         |                                 |            |             |                         |                       |            |             |                         |                                |
|---|--------------------|------------|-------------|-----------------------|------------|-------------|-------------------------|---------------------------------|------------|-------------|-------------------------|-----------------------|------------|-------------|-------------------------|--------------------------------|
| R thousands   | Main appropriation |            |             | First Quarter 2019/20 |            |             |                         | Year to date: 30 September 2019 |            |             |                         | First Quarter 2018/19 |            |             |                         |                                |
|   | Operating          | Capital    | Total       | Operating             | Capital    | Total       | 1st Q as % of Main appr | Operating                       | Capital    | Total       | Total as % of main appr | Operating             | Capital    | Total       | Total as % of main appr | Q1 of 2018/19 to Q1 of 2019/20 |
| Revenue   |                    |            |             |                       |            |             |                         |                                 |            |             |                         |                       |            |             |                         |                                |
| Category A (Metro)  | 252 588 811        | 31 105 775 | 283 694 586 | 65 038 051            | 4 395 260  | 69 433 312  | 24.5%                   | 65 038 051                      | 4 395 260  | 69 433 312  | 24.5%                   | 60 964 268            | 2 509 222  | 63 473 491  | 27.3%                   | 9.4%                           |
| Category B (Local)  | 133 903 124        | 25 388 043 | 159 291 167 | 37 197 871            | 22 773 958 | 59 971 829  | 37.6%                   | 37 197 871                      | 22 773 958 | 59 971 829  | 37.6%                   | 34 638 974            | 4 942 916  | 39 581 890  | 26.9%                   | 51.5%                          |
| Category C (District)   | 23 187 721         | 13 632 535 | 36 820 257  | 7 318 056             | 10 801 576 | 18 119 632  | 49.2%                   | 7 318 056                       | 10 801 576 | 18 119 632  | 49.2%                   | 6 023 103             | 2 619 262  | 8 642 366   | 28.8%                   | 109.7%                         |
| Total   | 409 679 656        | 70 126 353 | 479 806 009 | 109 553 978           | 37 970 795 | 147 524 773 | 30.7%                   | 109 553 978                     | 37 970 795 | 147 524 773 | 30.7%                   | 101 626 345           | 10 071 401 | 111 697 747 | 27.3%                   | 32.1%                          |
| Summary per Province  |                    |            |             |                       |            |             |                         |                                 |            |             |                         |                       |            |             |                         |                                |
| Eastern Cape  | 43 861 863         | 8 546 288  | 52 408 151  | 10 188 280            | 5 780 746  | 15 969 026  | 30.5%                   | 10 188 280                      | 5 780 746  | 15 969 026  | 30.5%                   | 10 782 749            | 4 077 481  | 14 860 230  | 57.1%                   | 7.5%                           |
| Free State  | 18 169 871         | 4 150 170  | 22 320 041  | 4 930 689             | 1 803 049  | 6 733 739   | 30.2%                   | 4 930 689                       | 1 803 049  | 6 733 739   | 30.2%                   | 4 690 181             | 213 730    | 4 903 912   | 24.2%                   | 37.3%                          |
| Gauteng   | 152 586 784        | 20 139 002 | 172 725 786 | 39 168 640            | 1 711 846  | 40 880 486  | 23.7%                   | 39 168 640                      | 1 711 846  | 40 880 486  | 23.7%                   | 35 941 668            | 792 095    | 36 733 763  | 23.8%                   | 11.3%                          |
| Kwazulu-Natal   | 68 906 131         | 16 552 295 | 85 458 426  | 20 865 199            | 13 604 283 | 34 469 482  | 40.3%                   | 20 865 199                      | 13 604 283 | 34 469 482  | 40.3%                   | 17 506 354            | 1 519 204  | 19 025 558  | 25.8%                   | 81.2%                          |
| Limpopo   | 19 829 128         | 5 638 410  | 25 467 537  | 5 905 525             | 9 845 171  | 15 750 695  | 61.8%                   | 5 905 525                       | 9 845 171  | 15 750 695  | 61.8%                   | 4 901 520             | 861 162    | 5 762 683   | 27.8%                   | 173.3%                         |
| Mpumalanga  | 18 594 894         | 3 742 553  | 22 337 447  | 5 389 892             | 3 103 133  | 8 493 026   | 38.0%                   | 5 389 892                       | 3 103 133  | 8 493 026   | 38.0%                   | 4 183 717             | 1 159 419  | 5 343 136   | 26.7%                   | 59.0%                          |
| North West  | 18 601 982         | 3 512 763  | 22 114 744  | 4 428 609             | 451 405    | 4 880 014   | 22.1%                   | 4 428 609                       | 451 405    | 4 880 014   | 22.1%                   | 4 700 676             | 325 115    | 5 025 791   | 22.7%                   | (2.9%)                         |
| Northern Cape   | 7 579 497          | 1 294 948  | 8 874 445   | 1 918 275             | 452 752    | 2 371 028   | 26.7%                   | 1 918 275                       | 452 752    | 2 371 028   | 26.7%                   | 2 110 258             | 99 272     | 2 209 530   | 27.1%                   | 7.3%                           |
| Western Cape  | 61 549 506         | 6 549 924  | 68 099 431  | 16 758 868            | 1 218 409  | 17 977 276  | 26.4%                   | 16 758 868                      | 1 218 409  | 17 977 276  | 26.4%                   | 16 809 223            | 1 023 922  | 17 833 145  | 28.0%                   | 0.8%                           |
| Total National  | 409 679 656        | 70 126 353 | 479 806 009 | 109 553 978           | 37 970 795 | 147 524 773 | 30.7%                   | 109 553 978                     | 37 970 795 | 147 524 773 | 30.7%                   | 101 626 345           | 10 071 401 | 111 697 747 | 27.3%                   | 32.1%                          |

Source: National Treasury Local Government Database

National aggregated revenue and expenditure as at 30 September 2019

| National aggregated revenue and expenditure as at 30 September 2019 |                    |            |             |                 |            |             |                       |             |             |                                 |            |             |             |                         |            |             |            |                         |                                |
|---|--------------------|------------|-------------|-----------------|------------|-------------|-----------------------|-------------|-------------|---------------------------------|------------|-------------|-------------|-------------------------|------------|-------------|------------|-------------------------|--------------------------------|
| R thousands   | Main appropriation |            |             | Adjusted Budget |            |             | First Quarter 2019/20 |             |             | Year to date: 30 September 2019 |            |             |             | First Quarter 2018/19   |            |             |            |                         |                                |
|   | Operating          | Capital    | Total       | Operating       | Capital    | Total       | Operating             | Capital     | Total       | 1st Q as % of Main appr         | Operating  | Capital     | Total       | Total as % of main appr | Operating  | Capital     | Total      | Total as % of main appr | Q1 of 2018/19 to Q1 of 2019/20 |
| Expenditure   |                    |            |             |                 |            |             |                       |             |             |                                 |            |             |             |                         |            |             |            |                         |                                |
| Category A (Metro)  | 237 336 815        | 40 541 419 | 277 878 234 | 237 446 689     | 41 165 302 | 278 611 991 | 56 667 451            | (1 989 992) | 54 677 458  | 19.7%                           | 56 667 451 | (1 989 992) | 54 677 458  | 19.7%                   | 49 393 633 | (3 244 383) | 46 149 250 | 18.6%                   | 18.5%                          |
| Category B (Local)  | 143 033 234        | 41 839 121 | 184 872 355 | 143 049 698     | 43 037 222 | 186 086 920 | 21 975 496            | 27 148 950  | 49 124 446  | 26.6%                           | 21 975 496 | 27 148 950  | 49 124 446  | 26.6%                   | 20 217 959 | 8 781 322   | 28 999 280 | 17.4%                   | 69.4%                          |
| Category C (District)   | 22 967 332         | 11 012 799 | 33 980 131  | 22 968 391      | 11 011 263 | 33 979 654  | 3 976 009             | 9 572 690   | 13 548 699  | 39.9%                           | 3 976 009  | 9 572 690   | 13 548 699  | 39.9%                   | 3 460 661  | 2 165 697   | 5 626 358  | 17.3%                   | 140.8%                         |
| Total   | 403 337 380        | 93 393 340 | 496 730 719 | 403 464 778     | 95 213 788 | 498 678 565 | 82 618 956            | 34 731 648  | 117 350 604 | 23.6%                           | 82 618 956 | 34 731 648  | 117 350 604 | 23.6%                   | 73 072 252 | 7 702 636   | 80 774 888 | 18.0%                   | 45.3%                          |
| Summary per Province  |                    |            |             |                 |            |             |                       |             |             |                                 |            |             |             |                         |            |             |            |                         |                                |
| Eastern Cape  | 35 468 396         | 8 643 261  | 44 111 657  | 35 475 653      | 8 900 304  | 44 375 956  | 4 556 830             | (192 644)   | 4 364 186   | 9.9%                            | 4 556 830  | (192 644)   | 4 364 186   | 9.9%                    | 6 210 453  | (2 924 969) | 3 285 483  | 9.0%                    | 32.8%                          |
| Free State  | 22 129 048         | 4 191 429  | 26 320 477  | 22 147 448      | 4 191 429  | 26 338 877  | 3 949 668             | 2 912 530   | 6 862 198   | 26.1%                           | 3 949 668  | 2 912 530   | 6 862 198   | 26.1%                   | 3 045 405  | 1 434 555   | 4 479 960  | 20.0%                   | 53.2%                          |
| Gauteng   | 146 275 495        | 25 393 631 | 171 669 126 | 146 262 384     | 25 392 674 | 171 655 059 | 35 026 994            | 2 058 202   | 37 085 196  | 21.6%                           | 35 026 994 | 2 058 202   | 37 085 196  | 21.6%                   | 31 008 749 | 1 410 388   | 32 419 137 | 20.6%                   | 14.4%                          |
| Kwazulu-Natal   | 69 600 281         | 20 874 011 | 90 474 292  | 69 583 498      | 21 815 599 | 91 399 096  | 15 754 656            | 12 919 992  | 28 674 649  | 31.7%                           | 15 754 656 | 12 919 992  | 28 674 649  | 31.7%                   | 12 321 630 | 1 988 911   | 14 310 541 | 17.5%                   | 100.4%                         |
| Limpopo   | 18 426 454         | 8 940 343  | 27 366 796  | 18 426 454      | 8 940 343  | 27 366 796  | 3 110 036             | 11 358 678  | 14 468 714  | 52.9%                           | 3 110 036  | 11 358 678  | 14 468 714  | 52.9%                   | 2 380 235  | 1 844 451   | 4 224 686  | 19.9%                   | 242.5%                         |
| Mpumalanga  | 20 872 813         | 5 967 165  | 26 839 978  | 20 872 813      | 5 972 608  | 26 845 422  | 3 706 690             | 3 963 057   | 7 669 748   | 28.6%                           | 3 706 690  | 3 963 057   | 7 669 748   | 28.6%                   | 2 691 204  | 1 286 851   | 3 978 055  | 16.7%                   | 92.8%                          |
| North West  | 19 896 327         | 4 289 599  | 24 185 926  | 19 892 619      | 4 318 020  | 24 210 638  | 2 721 327             | 224 703     | 2 946 030   | 12.2%                           | 2 721 327  | 224 703     | 2 946 030   | 12.2%                   | 2 684 250  | 530 917     | 3 215 166  | 12.8%                   | (8.4%)                         |
| Northern Cape   | 7 717 568          | 1 358 517  | 9 076 085   | 7 712 054       | 1 356 798  | 9 068 853   | 1 024 808             | 434 328     | 1 459 136   | 16.1%                           | 1 024 808  | 434 328     | 1 459 136   | 16.1%                   | 1 412 170  | 1 194 216   | 2 606 386  | 29.8%                   | (44.0%)                        |
| Western Cape  | 62 950 997         | 13 735 386 | 76 686 383  | 63 091 855      | 14 326 013 | 77 417 868  | 12 767 946            | 1 052 802   | 13 820 748  | 18.0%                           | 12 767 946 | 1 052 802   | 13 820 748  | 18.0%                   | 11 318 157 | 937 318     | 12 255 475 | 17.3%                   | 12.8%                          |
| Total National  | 403 337 380        | 93 393 340 | 496 730 719 | 403 464 778     | 95 213 788 | 498 678 565 | 82 618 956            | 34 731 648  | 117 350 604 | 23.6%                           | 82 618 956 | 34 731 648  | 117 350 604 | 23.6%                   | 73 072 252 | 7 702 636   | 80 774 888 | 18.0%                   | 45.3%                          |

Source: National Treasury Local Government Database

# Quarterly Budget Summary as at 30 September 2019

| Description   | 2018/19             |                    | Budget year 2019/20 |                    |                    |                     |                |
|---|---------------------|--------------------|---------------------|--------------------|--------------------|---------------------|----------------|
|   | Audited Outcome     | Original Budget    | Q1 Sept Actual      | YTD Actual         | YTD Budget         | YTD Variance        | YTD variance % |
| <b>R thousands</b>  |                     |                    |                     |                    |                    |                     |                |
| <b>Financial Performance</b>  |                     |                    |                     |                    |                    |                     |                |
| Property rates  | 21 659 363          | 71 212 757         | 21 853 796          | 21 853 796         | 18 584 814         | 3 268 982           | 18.00          |
| Service charges   | 68 282 463          | 210 176 145        | 47 225 290          | 47 225 290         | 55 442 662         | (8 217 371)         | (15.00)        |
| Investment revenue  | 2 129 193           | 4 415 551          | 1 181 816           | 1 181 816          | 1 090 878          | 90 939              | 8.00           |
| Transfers and subsidies   | 44 551 741          | 81 099 459         | 29 184 604          | 29 184 604         | 21 886 534         | 7 298 070           | 33.00          |
| Other own revenue   | 16 601 194          | 42 775 743         | 10 108 472          | 10 108 472         | 12 700 649         | (2 592 178)         | (20.00)        |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                          | <b>153 223 955</b>  | <b>409 679 656</b> | <b>109 553 978</b>  | <b>109 553 978</b> | <b>109 705 536</b> | <b>(151 558)</b>    | <b>(0.14)</b>  |
| Employee costs  | 46 907 487          | 120 480 548        | 23 737 527          | 23 737 527         | 29 272 103         | (5 534 576)         | (19.00)        |
| Remuneration of councillors   | 2 795 722           | 4 506 203          | 902 410             | 902 410            | 1 130 797          | (228 387)           | (20.00)        |
| Depreciation & asset impairment   | 18 646 097          | 32 502 794         | 4 927 337           | 4 927 337          | 7 823 447          | (2 896 110)         | (37.00)        |
| Finance charges   | 3 568 812           | 10 399 250         | 2 118 099           | 2 118 099          | 2 388 517          | (270 418)           | (11.00)        |
| Materials and bulk purchases  | 47 196 009          | 128 014 083        | 32 257 661          | 32 257 661         | 33 467 061         | (1 209 400)         | (4.00)         |
| Transfers and subsidies   | 2 391 825           | 3 939 475          | 620 166             | 620 166            | 899 315            | (279 149)           | (31.00)        |
| Other expenditure   | 50 046 369          | 103 458 831        | 18 040 893          | 18 040 893         | 27 112 175         | (9 071 282)         | (33.00)        |
| <b>Total Expenditure</b>  | <b>171 552 320</b>  | <b>403 301 184</b> | <b>82 604 092</b>   | <b>82 604 092</b>  | <b>102 093 415</b> | <b>(19 489 323)</b> | <b>(19.09)</b> |
| <b>Surplus/(Deficit)</b>  | <b>(18 328 365)</b> | <b>6 378 472</b>   | <b>26 949 887</b>   | <b>26 949 887</b>  | <b>7 612 121</b>   | <b>19 337 765</b>   | <b>254.04</b>  |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 20 472 741          | 39 292 662         | 2 656 516           | 2 656 516          | 8 591 360          | (5 934 844)         | (69.00)        |
| Contributions recognised - capital and contributed assets                                     | 1 204 628           | 1 386 779          | 50 861              | 50 861             | 259 615            | (208 753)           | (80.00)        |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                          | <b>3 349 004</b>    | <b>47 057 913</b>  | <b>29 657 264</b>   | <b>29 657 264</b>  | <b>16 463 096</b>  | <b>13 194 167</b>   | <b>80.14</b>   |
| Share of surplus/ (deficit) of associate  |                     | 1 616              |                     |                    | 404                | (404)               | (100.00)       |
| <b>Surplus/(Deficit) for the year</b>   | <b>3 349 004</b>    | <b>47 059 529</b>  | <b>29 657 264</b>   | <b>29 657 264</b>  | <b>16 463 500</b>  | <b>13 193 764</b>   | <b>80.14</b>   |
| <b>Capital expenditure &amp; funds sources</b>  |                     |                    |                     |                    |                    |                     |                |
| <b>Capital expenditure</b>  | <b>70 876 659</b>   | <b>93 393 340</b>  | <b>34 731 648</b>   | <b>34 731 648</b>  | <b>22 643 532</b>  | <b>12 088 116</b>   | <b>53.00</b>   |
| Transfers recognised - capital  | 31 547 232          | 39 496 543         | 22 169 689          | 22 169 689         | 7 349 474          | 14 820 215          | 202.00         |
| Borrowing   | 4 153 382           | 17 620 931         | 1 264 823           | 1 264 823          | 2 790 930          | (1 526 107)         | (55.00)        |
| Internally generated funds  | 14 170 579          | 13 008 879         | 14 536 283          | 14 536 283         | 4 139 622          | 10 396 661          | 251.00         |
| <b>Total sources of capital funds</b>   | <b>49 871 193</b>   | <b>70 126 353</b>  | <b>37 970 795</b>   | <b>37 970 795</b>  | <b>14 280 026</b>  | <b>23 690 769</b>   | <b>165.90</b>  |

Source: National Treasury Local Government Database

## Salaries and wages expenditure as at 30 September 2019

| Description           | Budget Main appropriation | First Quarter 2019/20 Actual Expenditure | First Quarter 2019/20 % of Main appr | Year to date: 30 September 2019 Actual Expenditure | Year to date: 30 September 2019 % of Main appr | First Quarter 2018/19 Actual Expenditure | First Quarter 2018/19 % of Main appr | Q1 of 2018/19 to Q1 of 2019/20 |
|-----------------------|---------------------------|--|--------------------------------------|--|--|--|--------------------------------------|--------------------------------|
|                       |                           |  |                                      |  |  |  |                                      |                                |
| <b>R thousands</b>    |                           |  |                                      |  |  |  |                                      |                                |
| Category A (Metro)    | 69 661 827                | 15 443 487                               | 22.2%                                | 15 443 487   | 22.2%  | 14 002 374                               | 22.3%                                | 10.3%                          |
| Category B (Local)    | 45 498 087                | 7 150 872                                | 15.7%                                | 7 150 872  | 15.7%  | 6 826 446                                | 16.8%                                | 4.8%                           |
| Category C (District) | 9 826 838                 | 2 045 577                                | 20.8%                                | 2 045 577  | 20.8%  | 1 735 596                                | 19.4%                                | 17.9%                          |
| <b>Total</b>          | <b>124 986 751</b>        | <b>24 639 936</b>                        | <b>19.7%</b>                         | <b>24 639 936</b>                                  | <b>19.7%</b>                                   | <b>22 564 416</b>                        | <b>20.1%</b>                         | <b>9.2%</b>                    |
| <b>Per Province</b>   |                           |  |                                      |  |  |  |                                      |                                |
| Eastern Cape          | 12 949 768                | 2 264 180                                | 17.5%                                | 2 264 180  | 17.5%  | 2 304 493                                | 20.3%                                | (1.7%)                         |
| Free State            | 7 204 911                 | 1 381 198                                | 19.2%                                | 1 381 198  | 19.2%  | 1 288 288                                | 21.6%                                | 7.2%                           |
| Gauteng               | 39 807 876                | 7 704 271                                | 19.4%                                | 7 704 271  | 19.4%  | 7 862 876                                | 21.8%                                | (2.0%)                         |
| Kwazulu-Natal         | 21 801 011                | 4 844 014                                | 22.2%                                | 4 844 014  | 22.2%  | 4 184 328                                | 21.2%                                | 15.8%                          |
| Limpopo               | 6 905 111                 | 1 367 669                                | 19.8%                                | 1 367 669  | 19.8%  | 880 518                                  | 15.0%                                | 55.3%                          |
| Mpumalanga            | 6 696 678                 | 1 084 358                                | 16.2%                                | 1 084 358  | 16.2%  | 851 724                                  | 14.2%                                | 27.3%                          |
| North West            | 5 371 870                 | 1 025 282                                | 19.1%                                | 1 025 282  | 19.1%  | 708 653                                  | 15.1%                                | 44.7%                          |
| Northern Cape         | 3 054 559                 | 535 480                                  | 17.5%                                | 535 480  | 17.5%  | 528 630                                  | 18.4%                                | 1.3%                           |
| Western Cape          | 21 194 967                | 4 433 484                                | 20.9%                                | 4 433 484  | 20.9%  | 3 954 908                                | 20.0%                                | 12.1%                          |
| <b>Total</b>          | <b>124 986 751</b>        | <b>24 639 936</b>                        | <b>19.7%</b>                         | <b>24 639 936</b>                                  | <b>19.7%</b>                                   | <b>22 564 416</b>                        | <b>20.1%</b>                         | <b>9.2%</b>                    |

Source: National Treasury Local Government Database

## 4. Aggregate revenue and expenditure trends for metros

### Metros aggregated revenue as at 30 September 2019

| R thousands          | Main appropriation |                   |                    | First Quarter 2019/20 |                  |                   |                         | Year to date: 30 September 2019 |                  |                   |                                 | First Quarter 2018/19 |                  |                   |                        |
|----------------------|--------------------|-------------------|--------------------|-----------------------|------------------|-------------------|-------------------------|---------------------------------|------------------|-------------------|---------------------------------|-----------------------|------------------|-------------------|------------------------|
|                      | Operating Revenue  | Capital Revenue   | Total              | Operating Revenue     | Capital Revenue  | Total             | 1st Q as % of Main appr | Operating Revenue               | Capital Revenue  | Total             | Total Revenue as % of main appr | Operating Revenue     | Capital Revenue  | Total             | Q1 of 2018/19 to Q1 of |
| Buffalo City         | 7 143 008          | 1 737 413         | 8 880 421          | 1 910 327             | 135 351          | 2 045 677         | 23.0%                   | 1 910 327                       | 135 351          | 2 045 677         | 23.0%                           | 1 790 088             | 115 121          | 1 905 208         | 7.4%                   |
| Cape Town            | 41 208 458         | 2 162 944         | 43 371 402         | 11 307 266            | 33 122           | 11 340 388        | 26.1%                   | 11 307 266                      | 33 122           | 11 340 388        | 26.1%                           | 11 329 070            | 34 016           | 11 363 086        | (0.2%)                 |
| City of Ekurhuleni   | 38 807 515         | 7 417 207         | 46 224 722         | 10 926 036            | 306 093          | 11 232 129        | 24.3%                   | 10 926 036                      | 306 093          | 11 232 129        | 24.3%                           | 9 981 527             | 133 605          | 10 115 132        | 11.0%                  |
| eThekweni            | 39 277 508         | 5 149 304         | 44 426 812         | 10 917 615            | 204 768          | 11 122 383        | 25.0%                   | 10 917 615                      | 204 768          | 11 122 383        | 25.0%                           | 9 148 398             | 100 334          | 9 248 732         | 20.3%                  |
| City of Johannesburg | 57 485 417         | 7 754 430         | 65 239 846         | 16 778 642            | 1 283 908        | 18 062 550        | 27.7%                   | 16 778 642                      | 1 283 908        | 18 062 550        | 27.7%                           | 13 970 752            | 443 775          | 14 414 527        | 25.3%                  |
| Mangaung             | 6 949 638          | 1 266 261         | 8 215 898          | 2 025 403             | 48 284           | 2 073 687         | 25.2%                   | 2 025 403                       | 48 284           | 2 073 687         | 25.2%                           | 1 892 957             | 25 614           | 1 918 571         | 8.1%                   |
| Nelson Mandela Bay   | 20 662 256         | 1 832 628         | 22 494 884         | 3 434 253             | 2 383 734        | 5 817 987         | 25.9%                   | 3 434 253                       | 2 383 734        | 5 817 987         | 25.9%                           | 4 276 118             | 1 656 758        | 5 932 875         | (1.9%)                 |
| City of Tshwane      | 41 055 011         | 3 785 588         | 44 840 599         | 7 738 510             | -                | 7 738 510         | 17.3%                   | 7 738 510                       | -                | 7 738 510         | 17.3%                           | 8 575 358             | -                | 8 575 358         | (9.8%)                 |
| <b>Total</b>         | <b>252 588 811</b> | <b>31 105 775</b> | <b>283 694 586</b> | <b>65 038 051</b>     | <b>4 395 260</b> | <b>69 433 312</b> | <b>24.5%</b>            | <b>65 038 051</b>               | <b>4 395 260</b> | <b>69 433 312</b> | <b>24.5%</b>                    | <b>60 964 268</b>     | <b>2 509 222</b> | <b>63 473 491</b> | <b>9.4%</b>            |

Source: National Treasury Local Government Database

### National aggregated expenditure as at 30 September 2019

| R thousands          | Main appropriation    |                     |                    | First Quarter 2019/20 |                     |                   |                         | Year to date: 30 September 2019 |                     |                   |                                     | First Quarter 2018/19 |                     |                   |                        |
|----------------------|-----------------------|---------------------|--------------------|-----------------------|---------------------|-------------------|-------------------------|---------------------------------|---------------------|-------------------|-------------------------------------|-----------------------|---------------------|-------------------|------------------------|
|                      | Operating Expenditure | Capital Expenditure | Total              | Operating Expenditure | Capital Expenditure | Total             | 1st Q as % of Main appr | Operating Expenditure           | Capital Expenditure | Total             | Total Expenditure as % of main appr | Operating Expenditure | Capital Expenditure | Total             | Q1 of 2018/19 to Q1 of |
| Buffalo City         | 7 142 098             | 1 737 413           | 8 879 511          | 1 958 213             | 135 351             | 2 093 564         | 23.6%                   | 1 958 213                       | 135 351             | 2 093 564         | 23.6%                               | 1 861 976             | 122 873             | 1 984 849         | 5.5%                   |
| Cape Town            | 42 099 244            | 8 430 911           | 50 530 155         | 8 834 704             | 2 675               | 8 837 379         | 17.5%                   | 8 834 704                       | 2 675               | 8 837 379         | 17.5%                               | 8 003 217             | 51 278              | 8 054 495         | 9.7%                   |
| City of Ekurhuleni   | 38 806 031            | 7 417 207           | 46 223 238         | 9 550 225             | 306 093             | 9 856 318         | 21.3%                   | 9 550 225                       | 306 093             | 9 856 318         | 21.3%                               | 8 111 558             | 163 315             | 8 274 872         | 19.1%                  |
| eThekweni            | 38 728 894            | 7 854 605           | 46 583 499         | 9 162 574             | 636 037             | 9 798 611         | 21.0%                   | 9 162 574                       | 636 037             | 9 798 611         | 21.0%                               | 6 940 498             | 640 210             | 7 580 708         | 29.3%                  |
| City of Johannesburg | 56 775 410            | 7 754 430           | 64 529 839         | 15 721 165            | 1 213 179           | 16 934 345        | 26.2%                   | 15 721 165                      | 1 213 179           | 16 934 345        | 26.2%                               | 13 126 936            | 836 510             | 13 963 447        | 21.3%                  |
| Mangaung             | 6 819 795             | 1 266 261           | 8 086 056          | 2 387 382             | 48 284              | 2 435 666         | 30.1%                   | 2 387 382                       | 48 284              | 2 435 666         | 30.1%                               | 1 433 392             | 63 633              | 1 497 024         | 62.7%                  |
| Nelson Mandela Bay   | 11 518 639            | 1 832 628           | 13 351 267         | 2 17 082              | (4 236 729)         | (4 019 647)       | (30.1%)                 | 2 17 082                        | (4 236 729)         | (4 019 647)       | (30.1%)                             | 2 033 186             | (5 122 213)         | (3 089 026)       | (65.4%)                |
| City of Tshwane      | 35 446 704            | 4 247 964           | 39 694 668         | 8 836 106             | (94 882)            | 8 741 224         | 22.0%                   | 8 836 106                       | (94 882)            | 8 741 224         | 22.0%                               | 7 882 870             | 11                  | 7 882 881         | 10.9%                  |
| <b>Total</b>         | <b>237 336 815</b>    | <b>40 541 419</b>   | <b>277 878 234</b> | <b>56 667 451</b>     | <b>(1 989 992)</b>  | <b>54 677 458</b> | <b>19.7%</b>            | <b>56 667 451</b>               | <b>(1 989 992)</b>  | <b>54 677 458</b> | <b>19.7%</b>                        | <b>49 393 633</b>     | <b>(3 244 383)</b>  | <b>46 149 250</b> | <b>18.6%</b>           |

Source: National Treasury Local Government Database

### Quarterly Budget Summary as at 30 September 2019

| Description   |  | 2018/19         |                 | Budget year 2019/20 |             |            |              |                |
|---|--|-----------------|-----------------|---------------------|-------------|------------|--------------|----------------|
| R thousands   |  | Audited Outcome | Original Budget | Q1 Sept Actual      | YTD Actual  | YTD Budget | YTD Variance | YTD variance % |
| <u>Financial Performance</u>  |  |                 |                 |                     |             |            |              |                |
| Property rates  |  | 7 900 356       | 49 940 914      | 14 762 989          | 14 762 989  | 12 234 862 | 2 528 127    | 21.00          |
| Service charges   |  | 27 157 106      | 144 749 863     | 31 772 383          | 31 772 383  | 34 616 743 | (2 844 360)  | (8.00)         |
| Investment revenue  |  | 516 776         | 2 620 958       | 769 126             | 769 126     | 674 398    | 94 728       | 14.00          |
| Transfers and subsidies   |  | 5 719 938       | 28 148 654      | 10 455 947          | 10 455 947  | 7 875 718  | 2 580 229    | 33.00          |
| Other own revenue   |  | 5 927 121       | 27 128 421      | 7 277 607           | 7 277 607   | 8 898 364  | (1 620 757)  | (18.00)        |
| Total Revenue (excluding capital transfers and contributions)                                 |  | 47 221 298      | 252 588 811     | 65 038 051          | 65 038 051  | 64 300 085 | 737 966      | 1.15           |
| Employee costs  |  | 12 525 821      | 68 666 213      | 15 222 120          | 15 222 120  | 16 306 716 | (1 084 596)  | (7.00)         |
| Remuneration of councillors   |  | 264 627         | 995 613         | 221 367             | 221 367     | 245 085    | (23 718)     | (10.00)        |
| Depreciation & asset impairment   |  | 4 753 596       | 16 325 517      | 3 710 687           | 3 710 687   | 3 912 619  | (201 932)    | (5.00)         |
| Finance charges   |  | 1 185 520       | 7 631 215       | 1 703 450           | 1 703 450   | 1 815 719  | (112 269)    | (6.00)         |
| Materials and bulk purchases  |  | 19 525 393      | 85 346 817      | 23 269 447          | 23 269 447  | 22 812 693 | 456 753      | 2.00           |
| Transfers and subsidies   |  | 1 109 380       | 2 210 389       | 376 654             | 376 654     | 448 374    | (71 720)     | (16.00)        |
| Other expenditure   |  | 11 160 165      | 56 124 853      | 12 148 861          | 12 148 861  | 15 338 542 | (3 189 681)  | (21.00)        |
| Total Expenditure   |  | 50 524 502      | 237 300 619     | 56 652 586          | 56 652 586  | 60 879 748 | (4 227 162)  | (6.94)         |
| Surplus/(Deficit)   |  | (3 303 205)     | 15 288 192      | 8 385 465           | 8 385 465   | 3 420 337  | 4 965 128    | 145.16         |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) |  | 3 825 413       | 16 398 030      | 699 073             | 699 073     | 2 741 117  | (2 042 044)  | (75.00)        |
| Contributions recognised - capital and contributed assets                                     |  | 375 843         | 938 202         | 23 073              | 23 073      | 151 258    | (128 185)    | (85.00)        |
| Surplus/(Deficit) after capital transfers & contributions                                     |  | 898 051         | 32 624 425      | 9 107 610           | 9 107 610   | 6 312 712  | 2 794 898    | 44.27          |
| Share of surplus/ (deficit) of associate  |  |                 |                 |                     |             |            |              |                |
| Surplus/(Deficit) for the year  |  | 898 051         | 32 624 425      | 9 107 610           | 9 107 610   | 6 312 712  | 2 794 898    | 44.27          |
| <u>Capital expenditure &amp; funds sources</u>  |  |                 |                 |                     |             |            |              |                |
| Capital expenditure   |  | 7 250 036       | 40 541 419      | (1 989 992)         | (1 989 992) | 6 630 684  | (8 620 676)  | (130.00)       |
| Transfers recognised - capital  |  | 2 737 278       | 15 866 589      | 1 702 968           | 1 702 968   | 2 715 541  | (1 012 573)  | (37.00)        |
| Borrowing   |  | 2 990 005       | 15 480 939      | 744 255             | 744 255     | 2 216 903  | (1 472 648)  | (66.00)        |
| Internally generated funds  |  | 1 258 891       | (241 753)       | 1 948 037           | 1 948 037   | 558 104    | 1 389 933    | 249.00         |
| Total sources of capital funds  |  | 6 986 174       | 31 105 775      | 4 395 260           | 4 395 260   | 5 490 549  | (1 095 288)  | (19.95)        |

Source: National Treasury Local Government Database

## 5. Aggregated revenue and expenditure for secondary cities

### 19 Secondary cities aggregated revenue as at 30 September 2019

| R thousands       | Main appropriation |                  |                   | First Quarter 2019/20 |                  |                   |                                  | Year to date: 30 September 2019 |                  |                   |  | First Quarter 2018/19 |                 |                   |  | Q1 of 2018/19 to Q1 of 2019/20 |
|-------------------|--------------------|------------------|-------------------|-----------------------|------------------|-------------------|----------------------------------|---------------------------------|------------------|-------------------|--|-----------------------|-----------------|-------------------|--|--------------------------------|
|                   | Operating Revenue  | Capital Revenue  | Total             | Operating Revenue     | Capital Revenue  | Total             | 1st Q as % of Main appropriation | Operating Revenue               | Capital Revenue  | Total             | Total Revenue as % of main appropriation | Operating Revenue     | Capital Revenue | Total             | Total Revenue as % of main appropriation |                                |
| City of Matlosana | 2 722 181          | 164 115          | 2 886 296         | 477 140               | 12 689           | 489 829           | 17.0%                            | 477 140                         | 12 689           | 489 829           | 17.0%                                    | 550 142               | 12 861          | 563 003           | 19.1%                                    | (13.0%)                        |
| City of Mbombela  | 2 864 567          | 682 362          | 3 546 929         | 855 380               | 99 906           | 955 286           | 26.9%                            | 855 380                         | 99 906           | 955 286           | 26.9%                                    | 814 244               | 86 336          | 900 581           | 26.2%                                    | 6.1%                           |
| Drakenstein       | 2 331 777          | 378 030          | 2 709 807         | 584 609               | 26 943           | 611 553           | 22.6%                            | 584 609                         | 26 943           | 611 553           | 22.6%                                    | 907 310               | 99 009          | 1 006 318         | 37.2%                                    | (39.2%)                        |
| Emalahleni (MP)   | 3 181 225          | 274 427          | 3 455 652         | 812 045               | 21 585           | 833 630           | 24.1%                            | 812 045                         | 21 585           | 833 630           | 24.1%                                    | 734 927               | 35 246          | 770 173           | 22.8%                                    | 8.2%                           |
| Emfuleni          | 5 774 289          | 471 566          | 6 245 855         | 1 766 727             | (20)             | 1 766 708         | 28.3%                            | 1 766 727                       | (20)             | 1 766 708         | 28.3%                                    | 1 635 850             | 29 373          | 1 665 224         | 28.8%                                    | 6.1%                           |
| George            | 2 216 950          | 344 372          | 2 561 322         | 426 883               | 34 550           | 461 433           | 18.0%                            | 426 883                         | 34 550           | 461 433           | 18.0%                                    | 418 111               | 27 789          | 445 900           | 19.0%                                    | 3.5%                           |
| Govan Mbeki       | 2 000 926          | 100 363          | 2 101 289         | 540 868               | 71 682           | 612 550           | 29.2%                            | 540 868                         | 71 682           | 612 550           | 29.2%                                    | 434 908               | 8 613           | 443 521           | 27.8%                                    | 38.1%                          |
| J B Marks         | 1 715 897          | 21 148           | 1 737 045         | 471 081               | 35 342           | 506 423           | 29.2%                            | 471 081                         | 35 342           | 506 423           | 29.2%                                    | 456 645               | 11 903          | 468 548           | 28.5%                                    | 8.1%                           |
| Madibeng          | 1 829 055          | 281 797          | 2 110 852         | 572 359               | 4 844            | 577 203           | 27.3%                            | 572 359                         | 4 844            | 577 203           | 27.3%                                    | 538 225               | 36 253          | 574 477           | 27.7%                                    | 0.5%                           |
| Matjhabeng        | 2 672 803          | 220 615          | 2 893 418         | 723 619               | 20 351           | 743 969           | 25.7%                            | 723 619                         | 20 351           | 743 969           | 25.7%                                    | 585 373               | 6 641           | 592 013           | 22.5%                                    | 25.7%                          |
| Mogale City       | 3 090 965          | 191 489          | 3 282 454         | 209 939               | (58 665)         | 151 274           | 4.6%                             | 209 939                         | (58 665)         | 151 274           | 4.6%                                     | 224 400               | -               | 224 400           | 7.0%                                     | (32.6%)                        |
| Msunduzi          | 5 604 622          | 434 982          | 6 039 605         | 1 314 702             | 550 501          | 1 865 203         | 30.9%                            | 1 314 702                       | 550 501          | 1 865 203         | 30.9%                                    | 1 251 152             | 47 567          | 1 298 719         | 23.7%                                    | 43.6%                          |
| Newcastle         | 1 979 077          | (2 101 890)      | (122 813)         | 540 137               | 22 652           | 562 789           | (458.3%)                         | 540 137                         | 22 652           | 562 789           | (458.3%)                                 | 527 928               | 15 999          | 543 928           | 27.8%                                    | 3.5%                           |
| Polokwane         | 3 795 788          | 1 889 186        | 5 684 974         | 962 899               | 5 643 804        | 6 606 703         | 116.2%                           | 962 899                         | 5 643 804        | 6 606 703         | 116.2%                                   | 841 017               | 172 859         | 1 013 876         | 18.3%                                    | 551.6%                         |
| Rustenburg        | 5 198 472          | 789 164          | 5 987 636         | 886 837               | 98 329           | 985 166           | 16.5%                            | 886 837                         | 98 329           | 985 166           | 16.5%                                    | 1 195 476             | 103 270         | 1 298 746         | 22.5%                                    | (24.1%)                        |
| Sol Plaatje       | 2 203 612          | 184 285          | 2 387 897         | 681 678               | 25 967           | 707 645           | 29.6%                            | 681 678                         | 25 967           | 707 645           | 29.6%                                    | 649 593               | 12 850          | 662 443           | 28.2%                                    | 6.8%                           |
| Stellenbosch      | 1 778 647          | 558 277          | 2 336 924         | 481 269               | 94 074           | 575 343           | 24.6%                            | 481 269                         | 94 074           | 575 343           | 24.6%                                    | 454 734               | 13 224          | 467 958           | 22.2%                                    | 22.9%                          |
| Steve Tshwete     | 1 641 590          | 157 734          | 1 799 323         | 444 653               | 160 175          | 604 828           | 33.6%                            | 444 653                         | 160 175          | 604 828           | 33.6%                                    | -                     | -               | -                 | -  | -                              |
| uMhlatuze         | 3 208 768          | 597 533          | 3 806 301         | 975 990               | 60 713           | 1 036 702         | 27.2%                            | 975 990                         | 60 713           | 1 036 702         | 27.2%                                    | 890 265               | 45 765          | 936 030           | 26.7%                                    | 10.8%                          |
| <b>Total</b>      | <b>55 811 212</b>  | <b>5 639 554</b> | <b>61 450 767</b> | <b>13 728 814</b>     | <b>6 925 424</b> | <b>20 654 238</b> | <b>33.6%</b>                     | <b>13 728 814</b>               | <b>6 925 424</b> | <b>20 654 238</b> | <b>33.6%</b>                             | <b>13 110 299</b>     | <b>765 558</b>  | <b>13 875 857</b> | <b>23.1%</b>                             | <b>48.9%</b>                   |

Source: National Treasury Local Government Database

### Secondary cities aggregated expenditure as at 30 September 2019

| R thousands       | Main appropriation    |                     |                   | First Quarter 2019/20 |                     |                   |                         | Year to date: 30 September 2019 |                     |                   |                                     | First Quarter 2018/19 |                     |                  |                                     | Q1 of 2018/19 to Q1 of 2019/20 |
|-------------------|-----------------------|---------------------|-------------------|-----------------------|---------------------|-------------------|-------------------------|---------------------------------|---------------------|-------------------|-------------------------------------|-----------------------|---------------------|------------------|-------------------------------------|--------------------------------|
|                   | Operating Expenditure | Capital Expenditure | Total             | Operating Expenditure | Capital Expenditure | Total             | 1st Q as % of Main appr | Operating Expenditure           | Capital Expenditure | Total             | Total Expenditure as % of main appr | Operating Expenditure | Capital Expenditure | Total            | Total Expenditure as % of main appr |                                |
| City of Matlosana | 3 217 212             | 164 115             | 3 381 326         | 397 635               | 12 689              | 410 325           | 12.1%                   | 397 635                         | 12 689              | 410 325           | 12.1%                               | 238 333               | 12 861              | 251 194          | 7.5%                                | 63.3%                          |
| City of Mbombela  | 3 249 926             | 682 362             | 3 932 288         | 789 334               | 99 906              | 889 240           | 22.6%                   | 789 334                         | 99 906              | 889 240           | 22.6%                               | 562 855               | 87 390              | 650 245          | 16.9%                               | 36.8%                          |
| Drakenstein       | 2 399 626             | 378 030             | 2 777 656         | 517 925               | 26 943              | 544 868           | 19.6%                   | 517 925                         | 26 943              | 544 868           | 19.6%                               | 433 655               | 99 009              | 532 663          | 19.1%                               | 2.3%                           |
| Emalahleni (MP)   | 3 888 876             | 251 088             | 4 139 963         | 714 345               | 28 994              | 743 338           | 18.0%                   | 714 345                         | 28 994              | 743 338           | 18.0%                               | 557 698               | 35 262              | 592 960          | 16.9%                               | 25.4%                          |
| Emfuleni          | 5 717 910             | 471 566             | 6 189 476         | 1 108 255             | (20)                | 1 108 235         | 17.9%                   | 1 108 255                       | (20)                | 1 108 235         | 17.9%                               | 664 867               | 29 373              | 694 241          | 12.1%                               | 59.6%                          |
| George            | 2 270 007             | 344 772             | 2 614 779         | 399 018               | 34 555              | 433 573           | 16.6%                   | 399 018                         | 34 555              | 433 573           | 16.6%                               | 367 515               | 27 847              | 395 362          | 16.6%                               | 9.7%                           |
| Govan Mbeki       | 2 415 650             | 142 188             | 2 557 838         | 372 735               | 78 747              | 451 481           | 17.7%                   | 372 735                         | 78 747              | 451 481           | 17.7%                               | 381 051               | 6 237               | 387 289          | 21.1%                               | 16.6%                          |
| J B Marks         | 1 818 848             | 42 887              | 1 861 735         | 215 789               | (269 140)           | (53 350)          | (2.9%)                  | 215 789                         | (269 140)           | (53 350)          | (2.9%)                              | 185 058               | 11 903              | 196 961          | 10.2%                               | (127.1%)                       |
| Madibeng          | 2 423 738             | 281 797             | 2 705 535         | 235 897               | 4 844               | 240 741           | 8.9%                    | 235 897                         | 4 844               | 240 741           | 8.9%                                | 324 644               | 36 280              | 360 924          | 13.5%                               | (33.3%)                        |
| Matjhabeng        | 3 246 217             | 220 615             | 3 466 832         | 304 658               | 20 351              | 325 008           | 9.4%                    | 304 658                         | 20 351              | 325 008           | 9.4%                                | 352 664               | 6 897               | 359 562          | 13.9%                               | (9.6%)                         |
| Mogale City       | 2 975 965             | 342 392             | 3 318 357         | (1 379 791)           | (46)                | (1 379 837)       | (41.6%)                 | (1 379 791)                     | (46)                | (1 379 837)       | (41.6%)                             | 236 465               | -                   | 236 465          | 7.7%                                | (683.5%)                       |
| Msunduzi          | 5 328 507             | 555 371             | 5 883 878         | 1 408 255             | 905 336             | 2 313 591         | 39.3%                   | 1 408 255                       | 905 336             | 2 313 591         | 39.3%                               | 1 086 467             | 38 536              | 1 125 003        | 20.5%                               | 105.7%                         |
| Newcastle         | 2 432 636             | 200 382             | 2 633 019         | 374 524               | 22 652              | 397 176           | 15.1%                   | 374 524                         | 22 652              | 397 176           | 15.1%                               | 336 764               | 15 999              | 352 763          | 14.4%                               | 12.6%                          |
| Polokwane         | 3 549 931             | 1 889 186           | 5 439 117         | 729 734               | 5 664 421           | 6 394 156         | 117.6%                  | 729 734                         | 5 664 421           | 6 394 156         | 117.6%                              | 465 443               | 172 859             | 638 302          | 12.1%                               | 901.7%                         |
| Rustenburg        | 5 041 218             | 1 147 366           | 6 188 584         | 925 759               | 5 602               | 931 361           | 15.0%                   | 925 759                         | 5 602               | 931 361           | 15.0%                               | 1 040 830             | 43 930              | 1 084 760        | 16.7%                               | (14.1%)                        |
| Sol Plaatje       | 2 194 210             | 184 285             | 2 378 495         | 331 153               | 25 967              | 357 120           | 15.0%                   | 331 153                         | 25 967              | 357 120           | 15.0%                               | 594 260               | 18 999              | 613 259          | 25.8%                               | (41.8%)                        |
| Stellenbosch      | 1 808 247             | 558 277             | 2 366 523         | 284 644               | 94 074              | 378 718           | 16.0%                   | 284 644                         | 94 074              | 378 718           | 16.0%                               | 170 984               | 13 224              | 184 208          | 8.4%                                | 105.6%                         |
| Steve Tshwete     | 1 721 632             | 462 137             | 2 183 769         | 373 148               | 497 288             | 870 436           | 39.9%                   | 373 148                         | 497 288             | 870 436           | 39.9%                               | -                     | -                   | -                | -                                   | -                              |
| uMhlatuze         | 3 234 247             | 597 533             | 3 831 780         | 780 492               | 60 713              | 841 205           | 22.0%                   | 780 492                         | 60 713              | 841 205           | 22.0%                               | 814 364               | 57 150              | 871 514          | 24.6%                               | (3.5%)                         |
| <b>Total</b>      | <b>58 934 603</b>     | <b>8 916 349</b>    | <b>67 850 952</b> | <b>8 883 507</b>      | <b>7 313 877</b>    | <b>16 197 384</b> | <b>23.9%</b>            | <b>8 883 507</b>                | <b>7 313 877</b>    | <b>16 197 384</b> | <b>23.9%</b>                        | <b>8 813 916</b>      | <b>713 757</b>      | <b>9 527 673</b> | <b>15.0%</b>                        | <b>70.0%</b>                   |

Source: National Treasury Local Government Database

Quarterly Budget Summary as at 30 September 2019

| Description   | 2018/19            |                    | Budget year 2019/20 |                   |                   |                    |                   |
|---|--------------------|--------------------|---------------------|-------------------|-------------------|--------------------|-------------------|
|   | Audited Outcome    | Original Budget    | Q1 Sept Actual      | YTD Actual        | YTD Budget        | YTD Variance       | YTD variance %    |
| <b>R thousands</b>  |                    |                    |                     |                   |                   |                    |                   |
| <b>Financial Performance</b>  |                    |                    |                     |                   |                   |                    |                   |
| Property rates  | 5 061 046          | 8 995 070          | 2 431 318           | 2 431 318         | 2 334 258         | 97 060             | 4.00              |
| Service charges   | 16 877 915         | 32 459 416         | 8 069 415           | 8 069 415         | 10 734 883        | (2 665 468)        | (25.00)           |
| Investment revenue  | 208 989            | 338 844            | 55 960              | 55 960            | 74 167            | (18 208)           | (25.00)           |
| Transfers and subsidies   | 6 209 255          | 9 353 095          | 2 443 153           | 2 443 153         | 2 589 722         | (146 569)          | (6.00)            |
| Other own revenue   | 2 566 276          | 4 664 787          | 728 968             | 728 968           | 1 080 682         | (351 713)          | (33.00)           |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                          | <b>30 923 481</b>  | <b>55 811 212</b>  | <b>13 728 814</b>   | <b>13 728 814</b> | <b>16 813 713</b> | <b>(3 084 898)</b> | <b>(18.35)</b>    |
| Employee costs  | 8 458 749          | 14 786 476         | 1 645 134           | 1 645 134         | 3 678 303         | (2 033 169)        | (55.00)           |
| Remuneration of councillors   | 390 884            | 672 044            | 140 766             | 140 766           | 166 914           | (26 148)           | (16.00)           |
| Depreciation & asset impairment   | 4 510 740          | 6 056 279          | 755 768             | 755 768           | 1 474 045         | (718 277)          | (49.00)           |
| Finance charges   | 1 243 165          | 1 336 392          | 249 832             | 249 832           | 238 915           | 10 917             | 5.00              |
| Materials and bulk purchases  | 11 641 010         | 20 702 377         | 4 763 348           | 4 763 348         | 5 211 161         | (447 813)          | (9.00)            |
| Transfers and subsidies   | 196 993            | 321 115            | 65 839              | 65 839            | 73 836            | (7 997)            | (11.00)           |
| Other expenditure   | 12 294 733         | 15 059 920         | 1 262 821           | 1 262 821         | 3 695 874         | (2 433 054)        | (66.00)           |
| <b>Total Expenditure</b>  | <b>38 736 275</b>  | <b>58 934 603</b>  | <b>8 883 507</b>    | <b>8 883 507</b>  | <b>14 539 048</b> | <b>(5 655 540)</b> | <b>(38.90)</b>    |
| <b>Surplus/(Deficit)</b>  | <b>(7 812 794)</b> | <b>(3 123 390)</b> | <b>4 845 307</b>    | <b>4 845 307</b>  | <b>2 274 665</b>  | <b>2 570 642</b>   | <b>113.01</b>     |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 2 886 322          | 5 026 496          | 240 516             | 240 516           | 1 212 540         | (972 024)          | (80.00)           |
| Contributions recognised - capital and contributed assets                                     | 154 346            | 112 451            | 2 851               | 2 851             | 22 362            | (19 511)           | (87.00)           |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                          | <b>(4 772 126)</b> | <b>2 015 557</b>   | <b>5 088 674</b>    | <b>5 088 674</b>  | <b>3 509 568</b>  | <b>1 579 107</b>   | <b>44.99</b>      |
| Share of surplus/ (deficit) of associate  |                    | 1 616              |                     |                   | 404               | (404)              | (100.00)          |
| <b>Surplus/(Deficit) for the year</b>   | <b>(4 772 126)</b> | <b>2 017 173</b>   | <b>5 088 674</b>    | <b>5 088 674</b>  | <b>3 509 971</b>  | <b>1 578 703</b>   | <b>44.98</b>      |
| <b>Capital expenditure &amp; funds sources</b>  |                    |                    |                     |                   |                   |                    |                   |
| Capital expenditure   | 21 114 035         | 8 916 349          | 7 313 877           | 7 313 877         | 2 966 834         | 4 347 043          | 147.00            |
| Transfers recognised - capital  | 2 402 411          | 2 731 846          | 2 059 576           | 2 059 576         | (827 861)         | 2 887 437          | (349.00)          |
| Borrowing   | 782 176            | 1 096 683          | 234 459             | 234 459           | 225 794           | 8 664              | 4.00              |
| Internally generated funds  | 5 147 385          | 1 811 026          | 4 631 389           | 4 631 389         | 442 123           | 4 189 266          | 948.00            |
| <b>Total sources of capital funds</b>   | <b>8 331 971</b>   | <b>5 639 554</b>   | <b>6 925 424</b>    | <b>6 925 424</b>  | <b>(159 944)</b>  | <b>7 085 367</b>   | <b>(4 429.92)</b> |

Source: National Treasury Local Government Database



## 6. Operating revenue and expenditure per function for metros

Metros aggregated budgets and expenditure per function as at 30 September 2019

|                      | Budget             |                 | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |
|----------------------|--------------------|-----------------|-----------------------|----------------------------------|---------------------------------|--|-----------------------|--|--------------------------------|
|                      | Main appropriation | Adjusted Budget | Actual Revenue        | 1st Q as % of Main appr          | Actual Revenue                  | Total Revenue as % of main appr              | Actual Revenue        | Total Revenue as % of main appr              |                                |
| R thousands          |                    |                 |                       |                                  |                                 |  |                       |  |                                |
| Water management     |                    |                 |                       |                                  |                                 |  |                       |  |                                |
| Buffalo City         | 747 626            | 747 626         | 196 952               | 26.3%                            | 196 952                         | 26.3%  | 204 298               | 28.3%  | (3.6%)                         |
| Cape Town            | 4 375 254          | 4 375 254       | 1 110 886             | 25.4%                            | 1 110 886                       | 25.4%  | 1 909 675             | 42.3%  | (41.8%)                        |
| City of Ekurhuleni   | 6 929 240          | 6 929 240       | 1 911 140             | 27.6%                            | 1 911 140                       | 27.6%  | 1 529 912             | 18.2%  | 24.9%                          |
| eThekweni            | 6 177 976          | 6 177 976       | 1 485 244             | 24.0%                            | 1 485 244                       | 24.0%  | 1 325 754             | 24.9%  | 12.0%                          |
| City of Johannesburg | 7 637 791          | 7 637 791       | -                     | -                                | -                               | -  | 2 698 597             | 38.8%  | (100.0%)                       |
| Mangaung             | 1 233 155          | 1 233 155       | 391 165               | 31.7%                            | 391 165                         | 31.7%  | 313 008               | 24.8%  | 25.0%                          |
| Nelson Mandela Bay   | 1 107 368          | 1 107 368       | 164 249               | 14.8%                            | 164 249                         | 14.8%  | 232 612               | (31.6%)                                      | (29.4%)                        |
| City of Tshwane      | 6 288 207          | 6 288 207       | 1 205 538             | 19.2%                            | 1 205 538                       | 19.2%  | 928 807               | 21.1%  | 29.8%                          |
| Total                | 34 496 617         | 34 496 617      | 6 465 173             | 18.7%                            | 6 465 173                       | 18.7%  | 9 142 663             | 29.6%  | (29.3%)                        |
|                      | Budget             |                 | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |
|                      | Main appropriation | Adjusted Budget | Actual Expenditure    | 1st Q as % of Main appropriation | Actual Expenditure              | Total Expenditure as % of main appropriation | Actual Expenditure    | Total Expenditure as % of main appropriation |                                |
| R thousands          |                    |                 |                       |                                  |                                 |  |                       |  |                                |
| Water management     |                    |                 |                       |                                  |                                 |  |                       |  |                                |
| Buffalo City         | 615 516            | 615 516         | 135 109               | 22.0%                            | 135 109                         | 22.0%  | 116 138               | 18.1%  | 16.3%                          |
| Cape Town            | 3 747 229          | 3 747 230       | 721 747               | 19.3%                            | 721 747                         | 19.3%  | 788 360               | 16.3%  | (8.4%)                         |
| City of Ekurhuleni   | 6 768 659          | 6 768 659       | 1 433 878             | 21.2%                            | 1 433 878                       | 21.2%  | 1 390 741             | 22.5%  | 3.1%                           |
| eThekweni            | 5 563 360          | 5 563 360       | 1 271 340             | 22.9%                            | 1 271 340                       | 22.9%  | 860 239               | 17.8%  | 47.8%                          |
| City of Johannesburg | 6 512 891          | 6 512 891       | 1 789 206             | 27.5%                            | 1 789 206                       | 27.5%  | 2 704 976             | 45.7%  | (33.9%)                        |
| Mangaung             | 1 100 861          | 1 100 861       | 594 714               | 54.0%                            | 594 714                         | 54.0%  | 162 041               | 16.7%  | 267.0%                         |
| Nelson Mandela Bay   | 887 074            | 887 074         | 430 910               | 48.6%                            | 430 910                         | 48.6%  | 125 580               | 17.3%  | 243.1%                         |
| City of Tshwane      | 3 902 225          | 3 902 225       | 903 031               | 23.1%                            | 903 031                         | 23.1%  | 856 527               | 24.4%  | 5.4%                           |
| Total                | 29 097 816         | 29 097 817      | 7 279 935             | 25.0%                            | 7 279 935                       | 25.0%  | 7 004 601             | 25.4%  | 3.9%                           |

Source: National Treasury Local Government Database

Metros aggregated budgets and expenditure per function as at 30 September 2019

|                      | Code | Budget             |                 | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |
|----------------------|------|--------------------|-----------------|-----------------------|----------------------------------|---------------------------------|--|-----------------------|--|--------------------------------|
|                      |      | Main appropriation | Adjusted Budget | Actual Revenue        | 1st Q as % of Main appropriation | Actual Revenue                  | Total Revenue as % of main appropriation     | Actual Revenue        | Total Revenue as % of main appropriation     |                                |
| R thousands          |      |                    |                 |                       |                                  |                                 |  |                       |  |                                |
| Energy sources       |      |                    |                 |                       |                                  |                                 |  |                       |  |                                |
| Buffalo City         | BUF  | 2 221 485          | 2 170 272       | 518 875               | 23.4%                            | 518 875                         | 23.4%  | 496 375               | 24.2%  | 4.5%                           |
| Cape Town            | CPT  | 13 964 239         | 13 964 937      | 4 076 362             | 29.2%                            | 4 076 362                       | 29.2%  | 3 557 241             | 27.4%  | 14.6%                          |
| City of Ekurhuleni   | EKU  | 16 271 496         | 16 271 496      | 5 101 440             | 31.4%                            | 5 101 440                       | 31.4%  | 4 666 813             | 32.7%  | 9.3%                           |
| eThekweni            | ETH  | 14 884 602         | 14 884 602      | 4 075 913             | 27.4%                            | 4 075 913                       | 27.4%  | 2 885 923             | 21.7%  | 41.2%                          |
| City of Johannesburg | JHB  | 17 154 170         | 17 154 170      | 4 376 875             | 25.5%                            | 4 376 875                       | 25.5%  | 4 122 901             | 23.7%  | 6.2%                           |
| Mangaung             | MAN  | 2 807 127          | 2 807 127       | 850 478               | 30.3%                            | 850 478                         | 30.3%  | 790 070               | 32.5%  | 7.6%                           |
| Nelson Mandela Bay   | NMA  | 14 172 557         | 14 172 557      | 168 794               | 1.2%                             | 168 794                         | 1.2%   | 1 101 214             | (79.8%)                                      | (84.7%)                        |
| City of Tshwane      | TSH  | 15 145 363         | 15 145 363      | 2 134 980             | 14.1%                            | 2 134 980                       | 14.1%  | 3 203 301             | 25.7%  | (33.4%)                        |
| Total                |      | 96 621 040         | 96 570 524      | 21 303 716            | 22.0%                            | 21 303 716                      | 22.0%  | 20 823 837            | 28.3%  | 2.3%                           |
|                      | Code | Budget             |                 | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |
|                      |      | Main appropriation | Adjusted Budget | Actual Expenditure    | 1st Q as % of Main appropriation | Actual Expenditure              | Total Expenditure as % of main appropriation | Actual Expenditure    | Total Expenditure as % of main appropriation |                                |
| R thousands          |      |                    |                 |                       |                                  |                                 |  |                       |  |                                |
| Energy sources       |      |                    |                 |                       |                                  |                                 |  |                       |  |                                |
| Buffalo City         | BUF  | 2 262 563          | 2 248 685       | 695 892               | 30.8%                            | 695 892                         | 30.8%  | 613 105               | 30.8%  | 13.5%                          |
| Cape Town            | CPT  | 11 596 405         | 11 598 082      | 2 877 654             | 24.8%                            | 2 877 654                       | 24.8%  | 2 498 051             | 24.1%  | 15.2%                          |
| City of Ekurhuleni   | EKU  | 15 012 524         | 15 012 524      | 4 508 405             | 30.0%                            | 4 508 405                       | 30.0%  | 3 757 896             | 28.9%  | 20.0%                          |
| eThekweni            | ETH  | 13 546 319         | 13 546 319      | 3 842 632             | 28.4%                            | 3 842 632                       | 28.4%  | 2 574 140             | 20.9%  | 49.3%                          |
| City of Johannesburg | JHB  | 16 843 665         | 16 843 665      | 4 624 769             | 27.5%                            | 4 624 769                       | 27.5%  | 5 341 686             | 34.3%  | (13.4%)                        |
| Mangaung             | MAN  | 2 599 213          | 2 599 213       | 977 464               | 37.6%                            | 977 464                         | 37.6%  | 715 825               | 31.0%  | 36.6%                          |
| Nelson Mandela Bay   | NMA  | 4 569 247          | 4 569 247       | 106 765               | 2.3%                             | 106 765                         | 2.3%   | 1 093 395             | 269.3%                                       | (90.2%)                        |
| City of Tshwane      | TSH  | 11 868 160         | 11 868 160      | 3 969 177             | 33.4%                            | 3 969 177                       | 33.4%  | 3 737 438             | 33.9%  | 6.2%                           |
| Total                |      | 78 298 095         | 78 285 894      | 21 602 759            | 27.6%                            | 21 602 759                      | 27.6%  | 20 331 536            | 30.4%  | 6.3%                           |

Source: National Treasury Local Government Database

**Metros aggregated budgets and expenditure per function as at 30 September 2019**

|                        |                      | Budget             |                 | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |         |
|------------------------|----------------------|--------------------|-----------------|-----------------------|----------------------------------|---------------------------------|--|-----------------------|--|--------------------------------|---------|
|                        |                      | Main appropriation | Adjusted Budget | Actual Revenue        | 1st Q as % of Main appropriation | Actual Revenue                  | Total Revenue as % of main appropriation     | Actual Revenue        | Total Revenue as % of main appropriation     |                                |         |
| R thousands            | Code                 |                    |                 |                       |                                  |                                 |  |                       |  |                                |         |
| Waste water management |                      |                    |                 |                       |                                  |                                 |  |                       |  |                                |         |
|                        | Buffalo City         | BUF                | 498 720         | 498 720               | 132 446                          | 26.6%                           | 132 446                                      | 26.6%                 | 116 972                                      | 26.1%                          | 13.2%   |
|                        | Cape Town            | CPT                | 1 634 904       | 1 634 904             | 359 618                          | 22.0%                           | 359 618                                      | 22.0%                 | 641 193                                      | 34.3%                          | (43.9%) |
|                        | City of Ekurhuleni   | EKU                | 2 771 060       | 2 771 060             | 710 923                          | 25.7%                           | 710 923                                      | 25.7%                 | 559 519                                      | 57.3%                          | 27.1%   |
|                        | eThekwini            | ETH                | 1 562 391       | 1 562 391             | 353 315                          | 22.6%                           | 353 315                                      | 22.6%                 | 355 310                                      | 24.2%                          | (0.6%)  |
|                        | City of Johannesburg | JHB                | 5 091 860       | 5 091 860             | -                                | -                               | -  | -                     | -  | -                              | -       |
|                        | Mangaung             | MAN                | 505 309         | 505 309               | 129 752                          | 25.7%                           | 129 752                                      | 25.7%                 | 129 060                                      | 34.4%                          | 0.5%    |
|                        | Nelson Mandela Bay   | NMA                | 641 794         | 641 794               | 102 431                          | 16.0%                           | 102 431                                      | 16.0%                 | 228 781                                      | (49.5%)                        | (55.2%) |
|                        | City of Tshwane      | TSH                | 1 717 028       | 1 717 028             | 247 669                          | 14.4%                           | 247 669                                      | 14.4%                 | 269 493                                      | 19.5%                          | (8.1%)  |
| Total                  |                      |                    | 14 423 066      | 14 423 066            | 2 036 154                        | 14.1%                           | 2 036 154                                    | 14.1%                 | 2 300 328                                    | 21.2%                          | (11.5%) |
|                        |                      | Budget             |                 | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |         |
| R thousands            | Code                 | Main appropriation | Adjusted Budget | Actual Expenditure    | 1st Q as % of Main appropriation | Actual Expenditure              | Total Expenditure as % of main appropriation | Actual Expenditure    | Total Expenditure as % of main appropriation |                                |         |
| Waste water management |                      |                    |                 |                       |                                  |                                 |  |                       |  |                                |         |
|                        | Buffalo City         | BUF                | 436 078         | 436 078               | 53 733                           | 12.3%                           | 53 733                                       | 12.3%                 | 47 456                                       | 10.4%                          | 13.2%   |
|                        | Cape Town            | CPT                | 2 049 818       | 2 049 833             | 363 494                          | 17.7%                           | 363 494                                      | 17.7%                 | 361 984                                      | 18.0%                          | 0.4%    |
|                        | City of Ekurhuleni   | EKU                | 1 060 346       | 1 060 346             | 228 871                          | 21.6%                           | 228 871                                      | 21.6%                 | 207 965                                      | 20.2%                          | 10.1%   |
|                        | eThekwini            | ETH                | 1 742 429       | 1 742 429             | 329 247                          | 18.9%                           | 329 247                                      | 18.9%                 | 330 568                                      | 20.9%                          | (0.4%)  |
|                        | City of Johannesburg | JHB                | 4 341 928       | 4 341 928             | 145 826                          | 3.4%                            | 145 826                                      | 3.4%                  | -  | -                              | -       |
|                        | Mangaung             | MAN                | 327 399         | 327 399               | 99 317                           | 30.3%                           | 99 317                                       | 30.3%                 | 38 289                                       | 10.9%                          | 159.4%  |
|                        | Nelson Mandela Bay   | NMA                | 599 437         | 599 437               | 51 135                           | 8.5%                            | 51 135                                       | 8.5%                  | 76 230                                       | 19.1%                          | (32.9%) |
|                        | City of Tshwane      | TSH                | 815 169         | 815 169               | 157 115                          | 19.3%                           | 157 115                                      | 19.3%                 | 153 907                                      | 16.2%                          | 2.1%    |
| Total                  |                      |                    | 11 372 604      | 11 372 619            | 1 428 738                        | 12.6%                           | 1 428 738                                    | 12.6%                 | 1 216 399                                    | 11.3%                          | 17.5%   |

Source: National Treasury Local Government Database

**Metros aggregated budgets and expenditure per function as at 30 September 2019**

|                  |                      | Budget             |                 | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |         |
|------------------|----------------------|--------------------|-----------------|-----------------------|----------------------------------|---------------------------------|--|-----------------------|--|--------------------------------|---------|
|                  |                      | Main appropriation | Adjusted Budget | Actual Revenue        | 1st Q as % of Main appropriation | Actual Revenue                  | Total Revenue as % of main appropriation     | Actual Revenue        | Total Revenue as % of main appropriation     |                                |         |
| R thousands      | Code                 |                    |                 |                       |                                  |                                 |  |                       |  |                                |         |
| Waste management |                      |                    |                 |                       |                                  |                                 |  |                       |  |                                |         |
|                  | Buffalo City         | BUF                | 453 731         | 453 731               | 125 781                          | 27.7%                           | 125 781                                      | 27.7%                 | 118 297                                      | 27.5%                          | 6.3%    |
|                  | Cape Town            | CPT                | 1 723 174       | 1 723 174             | 505 862                          | 29.4%                           | 505 862                                      | 29.4%                 | 466 283                                      | 28.7%                          | 8.5%    |
|                  | City of Ekurhuleni   | EKU                | 2 158 631       | 2 158 631             | 594 108                          | 27.5%                           | 594 108                                      | 27.5%                 | 568 760                                      | 29.3%                          | 4.5%    |
|                  | eThekwini            | ETH                | 1 230 367       | 1 230 367             | 353 632                          | 28.7%                           | 353 632                                      | 28.7%                 | 334 096                                      | 29.3%                          | 5.8%    |
|                  | City of Johannesburg | JHB                | 1 929 409       | 1 929 409             | 665 900                          | 34.5%                           | 665 900                                      | 34.5%                 | 979 518                                      | 57.6%                          | (32.0%) |
|                  | Mangaung             | MAN                | 271 636         | 271 636               | 93 335                           | 34.4%                           | 93 335                                       | 34.4%                 | 111 882                                      | 34.8%                          | (16.6%) |
|                  | Nelson Mandela Bay   | NMA                | 409 817         | 409 817               | 37 167                           | 9.1%                            | 37 167                                       | 9.1%                  | 102 858                                      | (297.9%)                       | (63.9%) |
|                  | City of Tshwane      | TSH                | 3 013 840       | 3 013 840             | 361 171                          | 12.0%                           | 361 171                                      | 12.0%                 | 416 274                                      | 26.0%                          | (13.2%) |
| Total            |                      |                    | 11 190 605      | 11 190 605            | 2 736 957                        | 24.5%                           | 2 736 957                                    | 24.5%                 | 3 097 968                                    | 35.5%                          | (11.7%) |
|                  |                      | Budget             |                 | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |         |
|                  |                      | Main appropriation | Adjusted Budget | Actual Expenditure    | 1st Q as % of Main appropriation | Actual Expenditure              | Total Expenditure as % of main appropriation | Actual Expenditure    | Total Expenditure as % of main appropriation |                                |         |
| R thousands      | Code                 |                    |                 |                       |                                  |                                 |  |                       |  |                                |         |
| Waste management |                      |                    |                 |                       |                                  |                                 |  |                       |  |                                |         |
|                  | Buffalo City         | BUF                | 362 043         | 361 843               | 88 885                           | 24.6%                           | 88 885                                       | 24.6%                 | 83 015                                       | 26.9%                          | 7.1%    |
|                  | Cape Town            | CPT                | 2 203 093       | 2 203 093             | 389 188                          | 17.7%                           | 389 188                                      | 17.7%                 | 345 870                                      | 18.1%                          | 12.5%   |
|                  | City of Ekurhuleni   | EKU                | 1 355 869       | 1 355 869             | 249 022                          | 18.4%                           | 249 022                                      | 18.4%                 | 214 114                                      | 18.4%                          | 16.3%   |
|                  | eThekwini            | ETH                | 1 342 288       | 1 342 288             | 261 376                          | 19.5%                           | 261 376                                      | 19.5%                 | 229 644                                      | 19.1%                          | 13.8%   |
|                  | City of Johannesburg | JHB                | 2 342 888       | 2 342 888             | 510 393                          | 21.8%                           | 510 393                                      | 21.8%                 | 368 982                                      | 17.0%                          | 38.3%   |
|                  | Mangaung             | MAN                | 236 985         | 236 985               | 81 138                           | 34.2%                           | 81 138                                       | 34.2%                 | 54 243                                       | 20.4%                          | 49.6%   |
|                  | Nelson Mandela Bay   | NMA                | 382 650         | 382 650               | 41 195                           | 10.8%                           | 41 195                                       | 10.8%                 | 63 220                                       | 24.6%                          | (34.8%) |
|                  | City of Tshwane      | TSH                | 1 350 915       | 1 350 915             | 229 181                          | 17.0%                           | 229 181                                      | 17.0%                 | 175 058                                      | 14.6%                          | 30.9%   |
| Total            |                      |                    | 9 576 731       | 9 576 531             | 1 850 379                        | 19.3%                           | 1 850 379                                    | 19.3%                 | 1 534 146                                    | 18.1%                          | 20.6%   |

Source: National Treasury Local Government Database

## 7. Operating revenue and expenditure per function for secondary cities

Secondary Cities aggregated budgets and expenditure per function as at 30 September 2019

|                         | Budget             |                  | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |
|-------------------------|--------------------|------------------|-----------------------|----------------------------------|---------------------------------|--|-----------------------|--|--------------------------------|
|                         | Main appropriation | Adjusted Budget  | Actual Revenue        | 1st Q as % of Main appropriation | Actual Revenue                  | Total Revenue as % of main appropriation     | Actual Revenue        | Total Revenue as % of main appropriation     |                                |
| <b>R thousands</b>      |                    |                  |                       |                                  |                                 |  |                       |  |                                |
| <b>Water management</b> |                    |                  |                       |                                  |                                 |  |                       |  |                                |
| City of Matlosana       | 612 187            | 612 187          | 173 350               | 28.3%                            | 173 350                         | 28.3%  | 143 755               | 22.9%  | 20.6%                          |
| City of Mbombela        | 115 954            | 115 954          | 27 056                | 23.3%                            | 27 056                          | 23.3%  | 27 135                | 26.7%  | (0.3%)                         |
| Drakenstein             | 207 747            | 207 747          | 40 196                | 19.3%                            | 40 196                          | 19.3%  | 59 231                | 22.7%  | (32.1%)                        |
| Emalahleni (MP)         | 441 415            | 441 415          | 116 323               | 26.4%                            | 116 323                         | 26.4%  | 84 059                | 16.5%  | 38.4%                          |
| Emfuleni                | 1 133 620          | 1 133 620        | 301 866               | 26.6%                            | 301 866                         | 26.6%  | 303 572               | 29.2%  | (0.6%)                         |
| George                  | 166 074            | 166 074          | 41 739                | 25.1%                            | 41 739                          | 25.1%  | 44 333                | 27.5%  | (5.9%)                         |
| Govan Mbeki             | 442 214            | 442 214          | 105 129               | 23.8%                            | 105 129                         | 23.8%  | 109 949               | 28.7%  | (4.4%)                         |
| J B Marks               | 119 658            | 119 658          | 27 455                | 22.9%                            | 27 455                          | 22.9%  | 35 463                | 29.3%  | (22.6%)                        |
| Madibeng                | 183 938            | 183 938          | 42 133                | 22.9%                            | 42 133                          | 22.9%  | 44 548                | 25.8%  | (5.4%)                         |
| Majhabeng               | 418 340            | 418 340          | 123 218               | 29.5%                            | 123 218                         | 29.5%  | 85 355                | 23.2%  | 44.4%                          |
| Mogale City             | 363 226            | 363 226          | 52 025                | 14.3%                            | 52 025                          | 14.3%  | 65 837                | 20.0%  | (21.0%)                        |
| Msunduzi                | 930 115            | 930 115          | 217 426               | 23.4%                            | 217 426                         | 23.4%  | 241 800               | 28.6%  | (10.1%)                        |
| Newcastle               | 261 879            | 243 964          | 76 315                | 29.1%                            | 76 315                          | 29.1%  | 74 915                | 32.4%  | 1.9%                           |
| Polokwane               | 310 982            | 310 982          | 73 301                | 23.6%                            | 73 301                          | 23.6%  | 65 556                | 18.7%  | 11.8%                          |
| Rustenburg              | 1 022 236          | 1 022 236        | 134 316               | 13.1%                            | 134 316                         | 13.1%  | 135 009               | 13.5%  | (0.5%)                         |
| Sol Plaatje             | 306 392            | 306 392          | 69 165                | 22.6%                            | 69 165                          | 22.6%  | 69 034                | 23.9%  | 0.2%                           |
| Stellenbosch            | 222 248            | 125 526          | 40 617                | 18.3%                            | 40 617                          | 18.3%  | 61 007                | 25.3%  | (33.4%)                        |
| Steve Tshwete           | 126 456            | 126 456          | 36 532                | 28.9%                            | 36 532                          | 28.9%  | -                     | -  | -                              |
| uMhlatuze               | 531 217            | 531 217          | 204 178               | 38.4%                            | 204 178                         | 38.4%  | 157 398               | 33.5%  | 29.7%                          |
| <b>Total</b>            | <b>7 915 898</b>   | <b>7 801 262</b> | <b>1 902 338</b>      | <b>24.0%</b>                     | <b>1 902 338</b>                | <b>24.0%</b>                                 | <b>1 807 958</b>      | <b>23.7%</b>                                 | <b>5.2%</b>                    |
|                         | Budget             |                  | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |
|                         | Main appropriation | Adjusted Budget  | Actual Expenditure    | 1st Q as % of Main appropriation | Actual Expenditure              | Total Expenditure as % of main appropriation | Actual Expenditure    | Total Expenditure as % of main appropriation |                                |
| <b>R thousands</b>      |                    |                  |                       |                                  |                                 |  |                       |  |                                |
| <b>Water management</b> |                    |                  |                       |                                  |                                 |  |                       |  |                                |
| City of Matlosana       | 684 792            | 684 792          | 75 960                | 11.1%                            | 75 960                          | 11.1%  | 13 569                | 2.1%   | 459.8%                         |
| City of Mbombela        | 304 170            | 304 170          | 72 366                | 23.8%                            | 72 366                          | 23.8%  | 43 144                | 13.7%  | 67.7%                          |
| Drakenstein             | 107 383            | 107 393          | 22 084                | 20.6%                            | 22 084                          | 20.6%  | 14 697                | 13.5%  | 50.3%                          |
| Emalahleni (MP)         | 384 184            | 384 184          | 43 498                | 11.3%                            | 43 498                          | 11.3%  | 20 996                | 4.9%   | 107.2%                         |
| Emfuleni                | 1 282 044          | 1 282 044        | 186 445               | 14.5%                            | 186 445                         | 14.5%  | 74 961                | 5.8%   | 148.7%                         |
| George                  | 122 025            | 122 025          | 23 001                | 18.8%                            | 23 001                          | 18.8%  | 21 488                | 18.5%  | 7.0%                           |
| Govan Mbeki             | 440 849            | 440 849          | 53 980                | 12.2%                            | 53 980                          | 12.2%  | 43 770                | 11.9%  | 23.3%                          |
| J B Marks               | 105 004            | 105 004          | 5 953                 | 5.7%                             | 5 953                           | 5.7%   | 10 500                | 11.4%  | (43.3%)                        |
| Madibeng                | 225 344            | 225 344          | 19 102                | 8.5%                             | 19 102                          | 8.5%   | 24 706                | 12.5%  | (22.7%)                        |
| Majhabeng               | 700 408            | 700 408          | 19 409                | 2.8%                             | 19 409                          | 2.8%   | 27 839                | 4.6%   | (30.3%)                        |
| Mogale City             | 436 855            | 436 855          | 3 873                 | 0.9%                             | 3 873                           | 0.9%   | 41 206                | 118.3%                                       | (90.6%)                        |
| Msunduzi                | 743 425            | 743 425          | 213 908               | 28.8%                            | 213 908                         | 28.8%  | 174 213               | 25.1%  | 22.8%                          |
| Newcastle               | 520 242            | 558 650          | 78 945                | 15.2%                            | 78 945                          | 15.2%  | 62 105                | 12.6%  | 27.1%                          |
| Polokwane               | 398 913            | 398 913          | 86 159                | 21.6%                            | 86 159                          | 21.6%  | 58 320                | 19.7%  | 47.7%                          |
| Rustenburg              | 976 808            | 976 808          | 150 547               | 15.4%                            | 150 547                         | 15.4%  | 122 805               | 13.5%  | 22.6%                          |
| Sol Plaatje             | 266 483            | 266 483          | 33 825                | 12.7%                            | 33 825                          | 12.7%  | 66 567                | 26.6%  | (49.2%)                        |
| Stellenbosch            | 161 896            | 165 608          | 10 650                | 6.6%                             | 10 650                          | 6.6%   | 7 159                 | 4.8%   | 48.8%                          |
| Steve Tshwete           | 111 390            | 111 390          | 18 794                | 16.9%                            | 18 794                          | 16.9%  | -                     | -  | -                              |
| uMhlatuze               | 457 149            | 457 149          | 116 342               | 25.4%                            | 116 342                         | 25.4%  | 122 798               | 29.5%  | (5.3%)                         |
| <b>Total</b>            | <b>8 429 365</b>   | <b>8 471 495</b> | <b>1 234 841</b>      | <b>14.6%</b>                     | <b>1 234 841</b>                | <b>14.6%</b>                                 | <b>950 844</b>        | <b>12.6%</b>                                 | <b>29.9%</b>                   |

Source: National Treasury Local Government Database

Secondary Cities aggregated budgets and expenditure per function as at 30 September 2019

|                       | Budget             |                   | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |
|-----------------------|--------------------|-------------------|-----------------------|----------------------------------|---------------------------------|--|-----------------------|--|--------------------------------|
|                       | Main appropriation | Adjusted Budget   | Actual Revenue        | 1st Q as % of Main appropriation | Actual Revenue                  | Total Revenue as % of main appropriation     | Actual Revenue        | Total Revenue as % of main appropriation     |                                |
| <b>R thousands</b>    |                    |                   |                       |                                  |                                 |  |                       |  |                                |
| <b>Energy sources</b> |                    |                   |                       |                                  |                                 |  |                       |  |                                |
| City of Matlosana     | 912 419            | 912 419           | 222 021               | 24.3%                            | 222 021                         | 24.3%  | 217 283               | 25.3%  | 2.2%                           |
| City of Mbombela      | 1 119 034          | 1 119 034         | 289 753               | 25.9%                            | 289 753                         | 25.9%  | 268 306               | 28.4%  | 8.0%                           |
| Drakenstein           | 1 230 440          | 1 230 440         | 326 255               | 26.5%                            | 326 255                         | 26.5%  | 291 554               | 26.1%  | 11.9%                          |
| Emalahleni (MP)       | 1 087 016          | 1 087 016         | 239 192               | 22.0%                            | 239 192                         | 22.0%  | 261 473               | 20.6%  | (8.5%)                         |
| Emfuleni              | 2 177 205          | 2 177 205         | 754 902               | 34.7%                            | 754 902                         | 34.7%  | 648 734               | 30.2%  | 16.4%                          |
| George                | 754 012            | 754 012           | 168 554               | 22.4%                            | 168 554                         | 22.4%  | 148 630               | 21.8%  | 13.4%                          |
| Govan Mbeki           | 533 486            | 533 486           | 133 096               | 24.9%                            | 133 096                         | 24.9%  | 149 654               | 29.2%  | (11.1%)                        |
| J B Marks             | 836 245            | 836 245           | 241 279               | 28.9%                            | 241 279                         | 28.9%  | 224 467               | 31.7%  | 7.5%                           |
| Madibeng              | 487 467            | 487 467           | 106 203               | 21.8%                            | 106 203                         | 21.8%  | 121 144               | 24.9%  | (12.3%)                        |
| Majhabeng             | 773 019            | 773 019           | 196 572               | 25.4%                            | 196 572                         | 25.4%  | 123 466               | 17.7%  | 59.2%                          |
| Mogale City           | 1 165 231          | 1 165 231         | 137 147               | 11.8%                            | 137 147                         | 11.8%  | 133 552               | 13.1%  | 2.7%                           |
| Msunduzi              | 2 464 440          | 2 464 440         | 659 877               | 26.8%                            | 659 877                         | 26.8%  | 594 723               | 26.7%  | 11.0%                          |
| Newcastle             | 882 766            | 698 896           | 207 598               | 23.5%                            | 207 598                         | 23.5%  | 222 692               | 29.5%  | (6.8%)                         |
| Polokwane             | 1 192 844          | 1 192 844         | 237 035               | 19.9%                            | 237 035                         | 19.9%  | 198 834               | 18.8%  | 19.2%                          |
| Rustenburg            | 2 365 935          | 2 365 935         | 359 800               | 15.2%                            | 359 800                         | 15.2%  | 588 808               | 28.2%  | (38.9%)                        |
| Sol Plaatje           | 777 527            | 777 527           | 205 872               | 26.5%                            | 205 872                         | 26.5%  | 163 017               | 22.0%  | 26.3%                          |
| Stellenbosch          | 695 709            | 668 125           | 185 125               | 26.6%                            | 185 125                         | 26.6%  | 157 551               | 27.4%  | 17.5%                          |
| Steve Tshwete         | 668 774            | 668 774           | 178 155               | 26.6%                            | 178 155                         | 26.6%  | -                     | -  | -                              |
| uMhlatuze             | 1 582 492          | 1 582 492         | 459 341               | 29.0%                            | 459 341                         | 29.0%  | 441 957               | 27.8%  | 3.9%                           |
| <b>Total</b>          | <b>21 706 061</b>  | <b>21 494 608</b> | <b>5 307 777</b>      | <b>24.5%</b>                     | <b>5 307 777</b>                | <b>24.5%</b>                                 | <b>4 955 845</b>      | <b>24.7%</b>                                 | <b>7.1%</b>                    |
|                       | Budget             |                   | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |
|                       | Main appropriation | Adjusted Budget   | Actual Expenditure    | 1st Q as % of Main appropriation | Actual Expenditure              | Total Expenditure as % of main appropriation | Actual Expenditure    | Total Expenditure as % of main appropriation |                                |
| <b>R thousands</b>    |                    |                   |                       |                                  |                                 |  |                       |  |                                |
| <b>Energy sources</b> |                    |                   |                       |                                  |                                 |  |                       |  |                                |
| City of Matlosana     | 986 757            | 986 757           | 113 677               | 11.5%                            | 113 677                         | 11.5%  | 51 090                | 5.0%   | 122.5%                         |
| City of Mbombela      | 946 116            | 946 116           | 265 701               | 28.1%                            | 265 701                         | 28.1%  | 184 647               | 21.0%  | 43.9%                          |
| Drakenstein           | 1 004 231          | 1 004 137         | 242 335               | 24.1%                            | 242 335                         | 24.1%  | 205 651               | 22.7%  | 17.8%                          |
| Emalahleni (MP)       | 1 845 719          | 1 845 719         | 409 139               | 22.2%                            | 409 139                         | 22.2%  | 320 587               | 22.5%  | 27.6%                          |
| Emfuleni              | 1 926 692          | 1 926 692         | 501 508               | 26.0%                            | 501 508                         | 26.0%  | 279 713               | 14.5%  | 79.3%                          |
| George                | 632 270            | 632 240           | 144 926               | 22.9%                            | 144 926                         | 22.9%  | 126 600               | 22.3%  | 14.5%                          |
| Govan Mbeki           | 794 515            | 794 515           | 239 347               | 30.1%                            | 239 347                         | 30.1%  | 245 964               | 47.5%  | (2.7%)                         |
| J B Marks             | 633 794            | 633 794           | 150 875               | 23.8%                            | 150 875                         | 23.8%  | 119 836               | 17.4%  | 25.9%                          |
| Madibeng              | 501 522            | 501 522           | 55 590                | 11.1%                            | 55 590                          | 11.1%  | 106 398               | 20.8%  | (47.8%)                        |
| Majhabeng             | 722 737            | 722 737           | 40 097                | 5.5%                             | 40 097                          | 5.5%   | 105 559               | 18.3%  | (62.0%)                        |
| Mogale City           | 991 944            | 991 944           | 168 048               | 16.9%                            | 168 048                         | 16.9%  | 95 959                | 7.0%   | 75.1%                          |
| Msunduzi              | 2 018 307          | 2 018 307         | 727 889               | 36.1%                            | 727 889                         | 36.1%  | 468 044               | 25.5%  | 55.5%                          |
| Newcastle             | 800 234            | 707 328           | 74 051                | 9.3%                             | 74 051                          | 9.3%   | 34 505                | 4.9%   | 114.6%                         |
| Polokwane             | 961 329            | 961 329           | 270 643               | 28.2%                            | 270 643                         | 28.2%  | 218 720               | 24.4%  | 23.7%                          |
| Rustenburg            | 2 209 018          | 2 209 018         | 389 270               | 17.6%                            | 389 270                         | 17.6%  | 608 867               | 30.9%  | (36.1%)                        |
| Sol Plaatje           | 731 755            | 731 755           | 51 978                | 7.1%                             | 51 978                          | 7.1%   | 223 007               | 32.2%  | (76.7%)                        |
| Stellenbosch          | 450 275            | 452 837           | 118 521               | 26.3%                            | 118 521                         | 26.3%  | 90 530                | 21.0%  | 30.9%                          |
| Steve Tshwete         | 649 536            | 649 536           | 150 898               | 23.2%                            | 150 898                         | 23.2%  | -                     | -  | -                              |
| uMhlatuze             | 1 249 598          | 1 249 598         | 362 729               | 29.0%                            | 362 729                         | 29.0%  | 351 963               | 31.0%  | 3.1%                           |
| <b>Total</b>          | <b>20 056 346</b>  | <b>19 965 878</b> | <b>4 477 224</b>      | <b>22.3%</b>                     | <b>4 477 224</b>                | <b>22.3%</b>                                 | <b>3 837 639</b>      | <b>20.6%</b>                                 | <b>16.7%</b>                   |

Source: National Treasury Local Government Database

Secondary Cities aggregated budgets and expenditure per function as at 30 September 2019

|                        | Budget             |                 | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |
|------------------------|--------------------|-----------------|-----------------------|----------------------------------|---------------------------------|--|-----------------------|--|--------------------------------|
|                        | Main appropriation | Adjusted Budget | Actual Revenue        | 1st Q as % of Main appropriation | Actual Revenue                  | Total Revenue as % of main appropriation     | Actual Revenue        | Total Revenue as % of main appropriation     |                                |
| R thousands            |                    |                 |                       |                                  |                                 |  |                       |  |                                |
| Waste water management |                    |                 |                       |                                  |                                 |  |                       |  |                                |
| City of Matlosana      | 124 825            | 124 825         | 26 069                | 20.9%                            | 26 069                          | 20.9%  | 26 041                | 20.0%  | 0.1%                           |
| City of Mbombela       | 23 826             | 23 826          | 5 830                 | 24.5%                            | 5 830                           | 24.5%  | 5 555                 | 19.4%  | 5.0%                           |
| Drakenstein            | 135 502            | 135 502         | 38 880                | 28.7%                            | 38 880                          | 28.7%  | 113 445               | 87.1%  | (65.7%)                        |
| Emalahleni (MP)        | 135 753            | 135 753         | 39 504                | 29.1%                            | 39 504                          | 29.1%  | 28 473                | 11.7%  | 38.7%                          |
| Emfuleni               | 341 057            | 341 057         | 87 857                | 25.8%                            | 87 857                          | 25.8%  | 91 102                | 28.0%  | (3.6%)                         |
| George                 | 152 027            | 152 027         | 47 835                | 31.5%                            | 47 835                          | 31.5%  | 36 747                | 25.9%  | 30.2%                          |
| Govan Mbeki            | 116 838            | 116 838         | 29 261                | 25.0%                            | 29 261                          | 25.0%  | 27 003                | 23.9%  | 8.4%                           |
| J B Marks              | 76 129             | 76 129          | 20 337                | 26.7%                            | 20 337                          | 26.7%  | 22 299                | 33.6%  | (8.8%)                         |
| Madibeng               | 59 891             | 59 891          | 14 375                | 24.0%                            | 14 375                          | 24.0%  | 13 541                | 23.7%  | 6.2%                           |
| Majhabeng              | 180 652            | 180 652         | 52 808                | 29.2%                            | 52 808                          | 29.2%  | 47 839                | 29.6%  | 10.4%                          |
| Mogale City            | 233 196            | 233 196         | 138 361               | 59.3%                            | 138 361                         | 59.3%  | 53 521                | 24.8%  | 158.5%                         |
| Msunduzi               | 183 958            | 183 958         | 53 113                | 28.9%                            | 53 113                          | 28.9%  | 50 384                | 29.9%  | 5.4%                           |
| New castle             | 211 819            | 225 888         | 71 326                | 33.7%                            | 71 326                          | 33.7%  | 67 298                | 35.8%  | 6.0%                           |
| Polokwane              | 133 774            | 133 774         | 27 992                | 20.9%                            | 27 992                          | 20.9%  | 26 243                | 25.6%  | 6.7%                           |
| Rustenburg             | 416 035            | 416 035         | 37 912                | 9.1%                             | 37 912                          | 9.1%   | 32 532                | 17.2%  | 16.5%                          |
| Sol Plaatje            | 81 517             | 81 517          | 21 790                | 26.7%                            | 21 790                          | 26.7%  | 19 773                | 26.1%  | 10.2%                          |
| Stellenbosch           | 130 471            | 237 354         | 38 726                | 29.7%                            | 38 726                          | 29.7%  | 41 053                | 29.4%  | (5.7%)                         |
| Steve Tshwete          | 96 292             | 96 292          | 28 839                | 29.9%                            | 28 839                          | 29.9%  | -                     | -  | -                              |
| uMhlathuze             | 259 130            | 259 130         | 90 524                | 34.9%                            | 90 524                          | 34.9%  | 79 327                | 32.8%  | 14.1%                          |
| Total                  | 3 092 693          | 3 213 646       | 871 339               | 28.2%                            | 871 339                         | 28.2%  | 782 176               | 27.9%  | 11.4%                          |
|                        | Budget             |                 | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |
|                        | Main appropriation | Adjusted Budget | Actual Expenditure    | 1st Q as % of Main appropriation | Actual Expenditure              | Total Expenditure as % of main appropriation | Actual Expenditure    | Total Expenditure as % of main appropriation |                                |
| R thousands            |                    |                 |                       |                                  |                                 |  |                       |  |                                |
| Waste water management |                    |                 |                       |                                  |                                 |  |                       |  |                                |
| City of Matlosana      | 178 197            | 178 197         | 14 668                | 8.2%                             | 14 668                          | 8.2%   | 11 246                | 8.1%   | 30.4%                          |
| City of Mbombela       | 143 042            | 143 042         | 7 336                 | 5.1%                             | 7 336                           | 5.1%   | 3 926                 | 2.9%   | 86.8%                          |
| Drakenstein            | 114 400            | 114 378         | 27 593                | 24.1%                            | 27 593                          | 24.1%  | 19 613                | 18.4%  | 40.7%                          |
| Emalahleni (MP)        | 236 437            | 236 437         | 24 884                | 10.5%                            | 24 884                          | 10.5%  | 19 101                | 9.6%   | 30.3%                          |
| Emfuleni               | 411 469            | 411 469         | 46 042                | 11.2%                            | 46 042                          | 11.2%  | 26 875                | 14.3%  | 71.3%                          |
| George                 | 196 554            | 196 554         | 39 319                | 20.0%                            | 39 319                          | 20.0%  | 38 251                | 19.9%  | 2.8%                           |
| Govan Mbeki            | 309 578            | 309 578         | 3 784                 | 1.2%                             | 3 784                           | 1.2%   | 3 114                 | 1.8%   | 21.5%                          |
| J B Marks              | 98 121             | 98 121          | 6 446                 | 6.6%                             | 6 446                           | 6.6%   | 6 913                 | 8.5%   | (6.8%)                         |
| Madibeng               | 35 140             | 35 140          | 11 658                | 33.2%                            | 11 658                          | 33.2%  | 4 962                 | 14.1%  | 135.0%                         |
| Majhabeng              | 138 756            | 138 756         | 33 736                | 24.3%                            | 33 736                          | 24.3%  | 26 065                | 22.0%  | 29.4%                          |
| Mogale City            | 99 029             | 99 029          | (630 027)             | (636.2%)                         | (630 027)                       | (636.2%)                                     | 13 247                | 22.7%  | (4856.0%)                      |
| Msunduzi               | 308 000            | 308 000         | 55 830                | 18.1%                            | 55 830                          | 18.1%  | 53 638                | 18.1%  | 4.1%                           |
| New castle             | 70 263             | 69 763          | 145                   | 0.2%                             | 145                             | 0.2%   | 1 899                 | 2.8%   | (92.4%)                        |
| Polokwane              | 77 149             | 77 149          | 13 945                | 18.1%                            | 13 945                          | 18.1%  | 9 836                 | 8.6%   | 41.8%                          |
| Rustenburg             | 215 666            | 215 666         | 22 480                | 10.4%                            | 22 480                          | 10.4%  | 19 632                | 8.3%   | 14.5%                          |
| Sol Plaatje            | 82 667             | 82 667          | 13 052                | 15.8%                            | 13 052                          | 15.8%  | 14 490                | 18.6%  | (9.9%)                         |
| Stellenbosch           | 127 649            | 133 677         | 17 607                | 13.8%                            | 17 607                          | 13.8%  | 8 425                 | 5.8%   | 109.0%                         |
| Steve Tshwete          | 88 905             | 88 905          | 18 339                | 20.6%                            | 18 339                          | 20.6%  | -                     | -  | -                              |
| uMhlathuze             | 222 889            | 222 889         | 51 215                | 23.0%                            | 51 215                          | 23.0%  | 56 587                | 22.3%  | (9.5%)                         |
| Total                  | 3 153 910          | 3 159 418       | (221 950)             | (7.0%)                           | (221 950)                       | (7.0%)                                       | 337 821               | 12.5%  | (165.7%)                       |

Source: National Treasury Local Government Database

Secondary Cities aggregated budgets and expenditure per function as at 30 September 2019

|                         | Budget             |                  | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |
|-------------------------|--------------------|------------------|-----------------------|----------------------------------|---------------------------------|--|-----------------------|--|--------------------------------|
|                         | Main appropriation | Adjusted Budget  | Actual Revenue        | 1st Q as % of Main appropriation | Actual Revenue                  | Total Revenue as % of main appropriation     | Actual Revenue        | Total Revenue as % of main appropriation     |                                |
| <b>R thousands</b>      |                    |                  |                       |                                  |                                 |  |                       |  |                                |
| <b>Waste management</b> |                    |                  |                       |                                  |                                 |  |                       |  |                                |
| City of Matlosana       | 172 049            | 172 049          | 44 263                | 25.7%                            | 44 263                          | 25.7%  | 41 969                | 20.6%  | 5.5%                           |
| City of Mbombela        | 130 556            | 130 556          | 31 989                | 24.5%                            | 31 989                          | 24.5%  | 28 876                | 25.0%  | 10.8%                          |
| Drakenstein             | 169 938            | 169 938          | 50 448                | 29.7%                            | 50 448                          | 29.7%  | 134 881               | 87.9%  | (62.6%)                        |
| Emalahleni (MP)         | 134 405            | 134 405          | 32 322                | 24.0%                            | 32 322                          | 24.0%  | 28 660                | 22.4%  | 12.8%                          |
| Emfuleni                | 172 929            | 172 929          | 41 753                | 24.1%                            | 41 753                          | 24.1%  | 50 154                | 26.7%  | (16.8%)                        |
| George                  | 126 875            | 126 875          | 40 747                | 32.1%                            | 40 747                          | 32.1%  | 37 506                | 32.3%  | 8.6%                           |
| Govan Mbeki             | 124 744            | 124 744          | 30 857                | 24.7%                            | 30 857                          | 24.7%  | 30 519                | 25.6%  | 1.1%                           |
| J B Marks               | 69 536             | 69 536           | 18 081                | 26.0%                            | 18 081                          | 26.0%  | 17 315                | 28.0%  | 4.4%                           |
| Madibeng                | 59 787             | 59 787           | 16 665                | 27.9%                            | 16 665                          | 27.9%  | 14 022                | 23.6%  | 18.8%                          |
| Matjhabeng              | 113 705            | 113 705          | 32 936                | 29.0%                            | 32 936                          | 29.0%  | 30 077                | 34.0%  | 9.5%                           |
| Mogale City             | 198 585            | 198 585          | 20 293                | 10.2%                            | 20 293                          | 10.2%  | 48 191                | 20.0%  | (57.9%)                        |
| Msunduzi                | 158 232            | 158 232          | 30 973                | 19.6%                            | 30 973                          | 19.6%  | 36 514                | 24.6%  | (15.2%)                        |
| Newcastle               | 120 490            | 133 658          | 40 858                | 33.9%                            | 40 858                          | 33.9%  | 35 593                | 36.4%  | 14.8%                          |
| Polokwane               | 128 631            | 128 631          | 28 799                | 22.4%                            | 28 799                          | 22.4%  | 28 031                | 24.3%  | 2.7%                           |
| Rustenburg              | 256 907            | 256 907          | 32 333                | 12.6%                            | 32 333                          | 12.6%  | 31 816                | 10.3%  | 1.6%                           |
| Sol Plaatje             | 66 853             | 66 853           | 16 350                | 24.5%                            | 16 350                          | 24.5%  | 15 173                | 25.1%  | 7.8%                           |
| Stellenbosch            | 91 493             | 95 145           | 34 070                | 37.2%                            | 34 070                          | 37.2%  | 30 016                | 37.5%  | 13.5%                          |
| Steve Tshwete           | 111 892            | 111 892          | 33 513                | 30.0%                            | 33 513                          | 30.0%  | -                     | -  | -                              |
| uMhlatuze               | 185 893            | 185 893          | 53 833                | 29.0%                            | 53 833                          | 29.0%  | 53 817                | 36.9%  | 0.0%                           |
| <b>Total</b>            | <b>2 593 501</b>   | <b>2 610 320</b> | <b>631 082</b>        | <b>24.3%</b>                     | <b>631 082</b>                  | <b>24.3%</b>                                 | <b>693 129</b>        | <b>27.4%</b>                                 | <b>(9.0%)</b>                  |
|                         | Budget             |                  | First Quarter 2019/20 |                                  | Year to date: 30 September 2019 |  | First Quarter 2018/19 |  | Q1 of 2018/19 to Q1 of 2019/20 |
|                         | Main appropriation | Adjusted Budget  | Actual Expenditure    | 1st Q as % of Main appropriation | Actual Expenditure              | Total Expenditure as % of main appropriation | Actual Expenditure    | Total Expenditure as % of main appropriation |                                |
| <b>R thousands</b>      |                    |                  |                       |                                  |                                 |  |                       |  |                                |
| <b>Waste management</b> |                    |                  |                       |                                  |                                 |  |                       |  |                                |
| City of Matlosana       | 174 494            | 174 494          | 30 309                | 17.4%                            | 30 309                          | 17.4%  | 21 782                | 13.3%  | 39.1%                          |
| City of Mbombela        | 241 577            | 241 577          | 74 599                | 30.9%                            | 74 599                          | 30.9%  | 43 958                | 19.0%  | 69.7%                          |
| Drakenstein             | 81 673             | 81 673           | 14 765                | 18.1%                            | 14 765                          | 18.1%  | 18 693                | 17.9%  | (21.0%)                        |
| Emalahleni (MP)         | 155 845            | 155 845          | 27 579                | 17.7%                            | 27 579                          | 17.7%  | 21 933                | 13.9%  | 25.7%                          |
| Emfuleni                | 207 261            | 207 261          | 27 412                | 13.2%                            | 27 412                          | 13.2%  | 19 872                | 10.1%  | 37.9%                          |
| George                  | 85 456             | 85 456           | 17 420                | 20.4%                            | 17 420                          | 20.4%  | 15 998                | 17.9%  | 8.9%                           |
| Govan Mbeki             | 127 725            | 127 725          | 1 882                 | 1.5%                             | 1 882                           | 1.5%   | 3 640                 | 3.4%   | (48.3%)                        |
| J B Marks               | 53 456             | 53 456           | 3 878                 | 7.3%                             | 3 878                           | 7.3%   | 1 331                 | 2.5%   | 191.5%                         |
| Madibeng                | 56 988             | 56 988           | 12 866                | 22.6%                            | 12 866                          | 22.6%  | 6 888                 | 9.8%   | 86.8%                          |
| Matjhabeng              | 99 805             | 99 805           | 23 484                | 23.5%                            | 23 484                          | 23.5%  | 24 692                | 27.6%  | (4.9%)                         |
| Mogale City             | 112 265            | 112 265          | (134 497)             | (119.8%)                         | (134 497)                       | (119.8%)                                     | 12 126                | 87.2%  | (1209.2%)                      |
| Msunduzi                | 122 722            | 122 722          | 23 905                | 19.5%                            | 23 905                          | 19.5%  | 24 227                | 19.7%  | (1.3%)                         |
| Newcastle               | 73 144             | 69 591           | 19 246                | 26.3%                            | 19 246                          | 26.3%  | 17 471                | 26.1%  | 10.2%                          |
| Polokwane               | 129 364            | 129 364          | 23 745                | 18.4%                            | 23 745                          | 18.4%  | 18 979                | 16.0%  | 25.1%                          |
| Rustenburg              | 251 877            | 251 877          | 61 868                | 24.6%                            | 61 868                          | 24.6%  | 40 694                | 16.7%  | 52.0%                          |
| Sol Plaatje             | 66 753             | 66 753           | 12 254                | 18.4%                            | 12 254                          | 18.4%  | 13 887                | 23.0%  | (11.8%)                        |
| Stellenbosch            | 88 534             | 82 044           | 12 933                | 14.6%                            | 12 933                          | 14.6%  | 6 233                 | 7.6%   | 107.5%                         |
| Steve Tshwete           | 108 362            | 108 362          | 22 644                | 20.9%                            | 22 644                          | 20.9%  | -                     | -  | -                              |
| uMhlatuze               | 125 740            | 125 740          | 21 097                | 16.8%                            | 21 097                          | 16.8%  | 26 591                | 23.7%  | (20.7%)                        |
| <b>Total</b>            | <b>2 363 042</b>   | <b>2 352 998</b> | <b>297 387</b>        | <b>12.6%</b>                     | <b>297 387</b>                  | <b>12.6%</b>                                 | <b>338 994</b>        | <b>15.6%</b>                                 | <b>(12.3%)</b>                 |

Source: National Treasury Local Government Database



## 8. Aggregated municipal debtors age analysis

Table 6a: Debtors Age Analysis as at 30 September 2019

| R thousands   | 0 - 30 Days       |              | 31 - 60 Days     |             | 61 - 90 Days     |             | Over 90 Days       |              | Total              |               | Actual Bad Debts<br>Written Off to<br>Debtors |             | Impairment -Bad<br>Debts Ito Council<br>Policy |             |
|---|-------------------|--------------|------------------|-------------|------------------|-------------|--------------------|--------------|--------------------|---------------|---|-------------|--|-------------|
|   | Amount            | %            | Amount           | %           | Amount           | %           | Amount             | %            | Amount             | %             | Amount  | %           | Amount   | %           |
| <b>Debtors Age Analysis By Income Source</b>                              |                   |              |                  |             |                  |             |                    |              |                    |               |   |             |  |             |
| Trade and Other Receivables from Exchange Transactions - Water            | 4 114 885         | 9.6%         | 1 603 054        | 3.7%        | 1 320 929        | 3.1%        | 36 066 130         | 83.7%        | 43 104 998         | 26.3%         | 672 619                                       | 1.6%        | 2 896 485                                      | 6.7%        |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 7 406 751         | 34.6%        | 1 471 901        | 6.9%        | 985 443          | 4.6%        | 11 529 750         | 53.9%        | 21 393 846         | 13.0%         | 53 442  | 0.3%        | 1 267 597                                      | 5.9%        |
| Receivables from Non-exchange Transactions - Property Rates               | 6 766 143         | 18.9%        | 2 137 024        | 6.0%        | 1 453 742        | 4.1%        | 25 445 792         | 71.1%        | 35 802 701         | 21.8%         | 126 309                                       | 0.4%        | 3 163 113                                      | 8.8%        |
| Receivables from Exchange Transactions - Waste Water Management           | 1 456 317         | 9.6%         | 557 470          | 3.7%        | 631 859          | 4.2%        | 12 504 944         | 82.5%        | 15 150 590         | 9.2%          | 288 165                                       | 1.9%        | 829 954  | 5.5%        |
| Receivables from Exchange Transactions - Waste Management                 | 1 036 598         | 8.3%         | 408 300          | 3.3%        | 393 500          | 3.1%        | 10 714 487         | 85.4%        | 12 552 885         | 7.6%          | 149 858                                       | 1.2%        | 439 352  | 3.5%        |
| Receivables from Exchange Transactions - Property Rental Debtors          | 9 976             | 0.5%         | 30 829           | 1.4%        | 39 529           | 1.8%        | 2 087 790          | 96.3%        | 2 168 124          | 1.3%          | 1 312   | 0.1%        | 112 106  | 5.2%        |
| Interest on Arrear Debtor Accounts  | 785 237           | 4.3%         | 401 715          | 2.2%        | 568 694          | 3.1%        | 16 593 615         | 90.4%        | 18 349 261         | 11.2%         | 380 972                                       | 2.1%        | 366 689  | 2.0%        |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | 15 104            | 7.0%         | 4 944            | 2.3%        | 24 055           | 11.1%       | 173 085            | 79.7%        | 217 188            | 0.1%          | 15 986  | 7.4%        | 0  | -           |
| Other   | 531 398           | 3.4%         | 307 174          | 2.0%        | 370 582          | 2.4%        | 14 273 417         | 92.2%        | 15 482 570         | 9.4%          | 30 410  | 0.2%        | 396 728  | 2.6%        |
| <b>Total</b>  | <b>22 122 409</b> | <b>13.5%</b> | <b>6 922 411</b> | <b>4.2%</b> | <b>5 788 334</b> | <b>3.5%</b> | <b>129 389 009</b> | <b>78.8%</b> | <b>164 222 163</b> | <b>100.0%</b> | <b>1 719 073</b>                              | <b>1.1%</b> | <b>9 472 025</b>                               | <b>5.8%</b> |
| <b>Debtors Age Analysis By Customer Group</b>                             |                   |              |                  |             |                  |             |                    |              |                    |               |   |             |  |             |
| Organs of State   | 1 477 467         | 12.2%        | 965 922          | 8.0%        | 657 257          | 5.4%        | 8 986 967          | 74.4%        | 12 087 612         | 7.4%          | 10 480  | 0.1%        | 576 751  | 4.8%        |
| Commercial  | 8 998 358         | 28.8%        | 1 900 780        | 6.1%        | 1 330 338        | 4.3%        | 19 037 780         | 60.9%        | 31 267 257         | 19.0%         | 65 587  | 0.2%        | 1 081 904                                      | 3.5%        |
| Households  | 10 551 922        | 9.5%         | 3 972 467        | 3.6%        | 3 751 122        | 3.4%        | 93 103 335         | 83.6%        | 111 378 845        | 67.8%         | 1 641 765                                     | 1.5%        | 7 804 498                                      | 7.0%        |
| Other   | 1 103 478         | 11.5%        | 72 643           | 0.8%        | 53 401           | 0.6%        | 8 411 979          | 87.3%        | 9 641 501          | 5.9%          | 1 241   | 0.0%        | 8 872  | 0.1%        |
| <b>Total</b>  | <b>22 131 226</b> | <b>13.5%</b> | <b>6 911 812</b> | <b>4.2%</b> | <b>5 792 117</b> | <b>3.5%</b> | <b>129 540 060</b> | <b>78.8%</b> | <b>164 375 215</b> | <b>100.0%</b> | <b>1 719 073</b>                              | <b>1.1%</b> | <b>9 472 025</b>                               | <b>5.8%</b> |
| <b>Per Province</b>   |                   |              |                  |             |                  |             |                    |              |                    |               |   |             |  |             |
| Eastern Cape  | 3 801 419         | 21.7%        | 772 162          | 4.4%        | 575 441          | 3.3%        | 12 382 687         | 70.6%        | 17 531 708         | 10.7%         | 40 877  | 0.2%        | 2 881 047                                      | 16.4%       |
| Free State  | 609 688           | 5.7%         | 359 534          | 3.4%        | 926 652          | 8.7%        | 8 780 397          | 82.2%        | 10 676 270         | 6.5%          | (7 984)                                       | (0.1%)      | 39 005   | 0.4%        |
| Gauteng   | 8 367 344         | 12.4%        | 3 016 718        | 4.5%        | 2 390 575        | 3.5%        | 53 771 070         | 79.6%        | 67 545 707         | 41.1%         | 296 247                                       | 0.4%        | 1 632 548                                      | 2.4%        |
| Kwazulu-Natal   | 3 256 369         | 14.9%        | 1 539 515        | 7.0%        | 693 220          | 3.2%        | 16 446 158         | 75.0%        | 21 935 263         | 13.4%         | 2 414   | 0.0%        | 4 173 878                                      | 19.0%       |
| Limpopo   | 554 277           | 8.2%         | 245 660          | 3.7%        | 210 778          | 3.1%        | 5 719 481          | 85.0%        | 6 730 195          | 4.1%          | 579   | 0.0%        | -  | -           |
| Mpumalanga  | 518 747           | 8.2%         | 122 369          | 1.9%        | 175 101          | 2.8%        | 5 505 386          | 87.1%        | 6 321 603          | 3.9%          | -   | -           | -  | -           |
| North West  | 934 294           | 5.6%         | 351 925          | 2.1%        | 305 605          | 1.8%        | 15 214 628         | 90.5%        | 16 806 451         | 10.2%         | 1 334 961                                     | 7.9%        | -  | -           |
| Northern Cape   | 321 242           | 6.5%         | 294 196          | 6.0%        | 168 864          | 3.4%        | 4 123 967          | 84.0%        | 4 908 269          | 3.0%          | 6 195   | 0.1%        | 592 184  | 12.1%       |
| Western Cape  | 3 759 030         | 32.0%        | 220 333          | 1.9%        | 342 099          | 2.9%        | 7 445 236          | 63.3%        | 11 766 697         | 7.2%          | 45 783  | 0.4%        | 153 363  | 1.3%        |
| <b>Total</b>  | <b>22 122 409</b> | <b>13.5%</b> | <b>6 922 411</b> | <b>4.2%</b> | <b>5 788 334</b> | <b>3.5%</b> | <b>129 389 009</b> | <b>78.8%</b> | <b>164 222 163</b> | <b>100.0%</b> | <b>1 719 073</b>                              | <b>1.1%</b> | <b>9 472 025</b>                               | <b>5.8%</b> |

Source: National Treasury Local Government Database

## 9. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 30 September 2019

| R thousands   | 0 - 30 Days       |              | 31 - 60 Days     |             | 61 - 90 Days     |             | Over 90 Days      |              | Total             |               | Actual Bad Debts<br>Written Off to Debtors |             | Impairment -Bad Debts<br>to Council Policy |              |
|---|-------------------|--------------|------------------|-------------|------------------|-------------|-------------------|--------------|-------------------|---------------|--|-------------|--|--------------|
|   | Amount            | %            | Amount           | %           | Amount           | %           | Amount            | %            | Amount            | %             | Amount                                     | %           | Amount                                     | %            |
| <b>1st Quarter Ended 30 September 2019</b>                      |                   |              |                  |             |                  |             |                   |              |                   |               |  |             |  |              |
| Buffalo City  | 376 589           | 17.0%        | 131 630          | 5.9%        | 100 584          | 4.5%        | 1 612 365         | 72.6%        | 2 221 168         | 2.7%          | -  | -           | 91 909                                     | 4.1%         |
| Cape Town   | 2 272 619         | 28.7%        | (7 528)          | (0.1%)      | 190 162          | 2.4%        | 5 475 797         | 69.0%        | 7 931 050         | 9.6%          | -  | -           | -  | -            |
| City of Ekurhuleni  | 2 691 349         | 19.1%        | 849 323          | 6.0%        | 491 928          | 3.5%        | 10 025 231        | 71.3%        | 14 057 830        | 16.9%         | 127 407                                    | 0.9%        | -  | -            |
| eThekweni   | 2 171 951         | 16.6%        | 1 261 875        | 9.6%        | 359 317          | 2.8%        | 9 290 724         | 71.0%        | 13 083 868        | 15.8%         | 199  | -           | 8 134 010                                  | 62.2%        |
| City of Johannesburg  | 2 276 233         | 8.5%         | 1 214 197        | 4.5%        | 1 143 244        | 4.3%        | 22 272 631        | 82.8%        | 26 906 305        | 32.4%         | -  | -           | 37 670 785                                 | 140.0%       |
| Mangaung  | -                 | -            | -                | -           | -                | -           | -                 | -            | -                 | -             | -  | -           | -  | -            |
| Nelson Mandela Bay  | 2 659 429         | 42.1%        | 263 659          | 4.2%        | 123 101          | 2.0%        | 3 265 451         | 51.7%        | 6 311 640         | 7.6%          | 30 104                                     | 0.5%        | 8 549 915                                  | 135.5%       |
| City of Tshwane   | 2 441 692         | 19.5%        | 262 808          | 2.1%        | 279 115          | 2.2%        | 9 571 590         | 76.2%        | 12 555 205        | 15.1%         | 250 504                                    | 2.0%        | -  | -            |
| <b>Total</b>  | <b>14 889 861</b> | <b>17.9%</b> | <b>3 975 963</b> | <b>4.8%</b> | <b>2 687 451</b> | <b>3.2%</b> | <b>61 513 789</b> | <b>74.1%</b> | <b>83 067 065</b> | <b>100.0%</b> | <b>408 214</b>                             | <b>0.5%</b> | <b>54 446 620</b>                          | <b>65.6%</b> |
| <b>1st Quarter Ended 30 September 2018</b>                      |                   |              |                  |             |                  |             |                   |              |                   |               |  |             |  |              |
| Buffalo City  | 329 105           | 16.0%        | 164 098          | 8.0%        | 160 715          | 7.8%        | 1 403 468         | 68.2%        | 2 057 386         | 2.6%          | -  | -           | 57 825                                     | 2.8%         |
| Cape Town   | 2 960 521         | 31.7%        | 324 498          | 3.5%        | 520 200          | 5.6%        | 5 542 537         | 59.3%        | 9 347 756         | 11.8%         | -  | -           | -  | -            |
| City of Ekurhuleni  | 2 411 721         | 14.7%        | 629 880          | 3.8%        | 470 377          | 2.9%        | 12 911 795        | 78.6%        | 16 423 772        | 20.7%         | -  | -           | -  | -            |
| eThekweni   | 1 682 564         | 14.7%        | 891 124          | 7.8%        | 877 820          | 7.7%        | 7 998 674         | 69.9%        | 11 450 182        | 14.4%         | -  | -           | 15 423 433                                 | 134.7%       |
| City of Johannesburg  | 2 493 545         | 11.5%        | 1 513 498        | 7.0%        | 1 135 416        | 5.2%        | 16 588 161        | 76.3%        | 21 730 619        | 27.3%         | -  | -           | 588 550                                    | 2.7%         |
| Mangaung  | -                 | -            | -                | -           | -                | -           | -                 | -            | -                 | -             | -  | -           | -  | -            |
| Nelson Mandela Bay  | 2 524 758         | 42.9%        | 216 229          | 3.7%        | 145 504          | 2.5%        | 2 992 928         | 50.9%        | 5 879 418         | 7.4%          | 53 090                                     | 0.9%        | 5 074 875                                  | 86.3%        |
| City of Tshwane   | 2 114 851         | 16.7%        | 540 265          | 4.3%        | 281 763          | 2.2%        | 9 706 080         | 76.8%        | 12 642 959        | 15.9%         | 21 112                                     | 0.2%        | -  | -            |
| <b>Total</b>  | <b>14 517 064</b> | <b>18.3%</b> | <b>4 279 590</b> | <b>5.4%</b> | <b>3 591 794</b> | <b>4.5%</b> | <b>57 143 643</b> | <b>71.9%</b> | <b>79 532 092</b> | <b>100.0%</b> | <b>74 203</b>                              | <b>0.1%</b> | <b>21 144 683</b>                          | <b>26.6%</b> |
| <b>Movement between 30 September 2018 and 30 September 2019</b> |                   |              |                  |             |                  |             |                   |              |                   |               |  |             |  |              |
| Buffalo City  | 47 484            |              | (32 468)         |             | (60 131)         |             | 208 897           |              | 163 782           |               | -  | -           | -  | -            |
| Cape Town   | (687 902)         |              | (332 026)        |             | (330 038)        |             | (66 740)          |              | (1 416 706)       |               | -  | -           | -  | -            |
| City of Ekurhuleni  | 279 628           |              | 219 443          |             | 21 551           |             | (2 886 564)       |              | (2 365 943)       |               | -  | -           | -  | -            |
| eThekweni   | 489 387           |              | 370 752          |             | (518 502)        |             | 1 292 049         |              | 1 633 686         |               | -  | -           | -  | -            |
| City of Johannesburg  | (217 312)         |              | (299 300)        |             | 7 828            |             | 5 684 470         |              | 5 175 685         |               | -  | -           | -  | -            |
| Mangaung  | -                 |              | -                |             | -                |             | -                 |              | -                 |               | -  | -           | -  | -            |
| Nelson Mandela Bay  | 134 672           |              | 47 430           |             | (22 403)         |             | 272 523           |              | 432 222           |               | -  | -           | -  | -            |
| City of Tshwane   | 326 840           |              | (277 456)        |             | (2 648)          |             | (134 490)         |              | (87 754)          |               | -  | -           | -  | -            |
| <b>Total</b>  | <b>372 797</b>    |              | <b>(303 627)</b> |             | <b>(904 343)</b> |             | <b>4 370 146</b>  |              | <b>3 534 973</b>  |               | -  | -           | -  | -            |
| <b>Growth rate 30 September 2018 to 30 September 2019</b>       |                   |              |                  |             |                  |             |                   |              |                   |               |  |             |  |              |
| Buffalo City  | 14.4%             |              | (19.8%)          |             | (37.4%)          |             | 14.9%             |              | 8.0%              |               | -  | -           | -  | -            |
| Cape Town   | (23.2%)           |              | (102.3%)         |             | (63.4%)          |             | (1.2%)            |              | (15.2%)           |               | -  | -           | -  | -            |
| City of Ekurhuleni  | 11.6%             |              | 34.8%            |             | 4.6%             |             | (22.4%)           |              | (14.4%)           |               | -  | -           | -  | -            |
| eThekweni   | 29.1%             |              | 41.6%            |             | (59.1%)          |             | 16.2%             |              | 14.3%             |               | -  | -           | -  | -            |
| City of Johannesburg  | (8.7%)            |              | (19.8%)          |             | 0.7%             |             | 34.3%             |              | 23.8%             |               | -  | -           | -  | -            |
| Mangaung  | -                 |              | -                |             | -                |             | -                 |              | -                 |               | -  | -           | -  | -            |
| Nelson Mandela Bay  | 5.3%              |              | 21.9%            |             | (15.4%)          |             | 9.1%              |              | 7.4%              |               | -  | -           | -  | -            |
| City of Tshwane   | 15.5%             |              | (51.4%)          |             | (0.9%)           |             | (1.4%)            |              | (0.7%)            |               | -  | -           | -  | -            |
| <b>Total</b>  | <b>2.6%</b>       |              | <b>(7.1%)</b>    |             | <b>(25.2%)</b>   |             | <b>7.6%</b>       |              | <b>4.4%</b>       |               | -  | -           | -  | -            |

Source: National Treasury Local Government Database

Metros Debtors Age Analysis By Customer Group as at 30 September 2019

| R thousands     | 0 - 30 Days       |              | 31 - 60 Days     |             | 61 - 90 Days     |             | Over 90 Days      |              | Total             |               | Actual Bad Debts<br>Written Off to Debtors |             | Impairment -Bad Debts<br>to Council Policy |              |
|-----------------|-------------------|--------------|------------------|-------------|------------------|-------------|-------------------|--------------|-------------------|---------------|--|-------------|--|--------------|
|                 | Amount            | %            | Amount           | %           | Amount           | %           | Amount            | %            | Amount            | %             | Amount                                     | %           | Amount                                     | %            |
| Organs of State | 671 486           | 32.9%        | 347 393          | 17.0%       | 46 602           | 2.3%        | 976 984           | 47.8%        | 2 042 464         | 2.5%          | -  | -           | 1 155 597                                  | 56.6%        |
| Commercial      | 6 575 360         | 33.5%        | 1 142 258        | 5.8%        | 696 367          | 3.5%        | 11 246 214        | 57.2%        | 19 660 199        | 23.7%         | -  | -           | 12 504 180                                 | 63.6%        |
| Households      | 7 191 775         | 12.2%        | 2 446 045        | 4.2%        | 1 898 125        | 3.2%        | 47 422 232        | 80.4%        | 58 958 177        | 71.0%         | 407 204                                    | 0.7%        | 40 772 057                                 | 69.2%        |
| Other           | 451 241           | 18.8%        | 40 268           | 1.7%        | 46 357           | 1.9%        | 1 868 359         | 77.7%        | 2 406 225         | 2.9%          | 1 011                                      | 0.0%        | 14 786                                     | 0.6%         |
| <b>Total</b>    | <b>14 889 861</b> | <b>17.9%</b> | <b>3 975 963</b> | <b>4.8%</b> | <b>2 687 451</b> | <b>3.2%</b> | <b>61 513 789</b> | <b>74.1%</b> | <b>83 067 065</b> | <b>100.0%</b> | <b>408 214</b>                             | <b>0.5%</b> | <b>54 446 620</b>                          | <b>65.6%</b> |

Source: National Treasury Local Government Database

## 10. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 30 September 2019

| R thousands       | 0 - 30 Days      |             | 31 - 60 Days     |             | 61 - 90 Days   |             | Over 90 Days      |              | Total             |               | Actual Bad Debts<br>Written Off to Debtors |             | Impairment -Bad<br>Debts ito Council |             |
|-------------------|------------------|-------------|------------------|-------------|----------------|-------------|-------------------|--------------|-------------------|---------------|--|-------------|--------------------------------------|-------------|
|                   | Amount           | %           | Amount           | %           | Amount         | %           | Amount            | %            | Amount            | %             | Amount                                     | %           | Amount                               | %           |
| City of Matlosana | 239 266          | 6.0%        | 123 279          | 3.1%        | 130 904        | 3.3%        | 3 467 903         | 87.5%        | 3 961 352         | 12.1%         | -  | -           | -                                    | -           |
| City of Mbombela  | 132 414          | 26.7%       | 427              | 0.1%        | 58 227         | 11.8%       | 304 650           | 61.5%        | 495 718           | 1.5%          | -  | -           | -                                    | -           |
| Drakenstein       | 189 405          | 50.7%       | 36 376           | 9.7%        | 7 281          | 2.0%        | 140 577           | 37.6%        | 373 640           | 1.2%          | -  | -           | -                                    | -           |
| Emalahleni (MP)   | -                | -           | -                | -           | -              | -           | -                 | -            | -                 | -             | -  | -           | -                                    | -           |
| Emfuleni          | 457 581          | 5.5%        | 394 354          | 4.8%        | 252 221        | 3.1%        | 7 155 951         | 86.6%        | 8 260 108         | 25.3%         | -  | -           | -                                    | -           |
| George            | 95 696           | 39.2%       | 6 560            | 2.7%        | 5 764          | 2.4%        | 136 342           | 55.8%        | 244 362           | 0.8%          | 3 014                                      | 1.2%        | 306 725                              | 125.5%      |
| Govan Mbeki       | -                | -           | -                | -           | -              | -           | -                 | -            | -                 | -             | -  | -           | -                                    | -           |
| J B Marks         | 102 057          | 17.2%       | 44 774           | 7.6%        | 27 519         | 4.6%        | 418 558           | 70.6%        | 592 908           | 1.8%          | -  | -           | -                                    | -           |
| Madibeng          | 111 773          | 5.0%        | 72 779           | 3.2%        | 66 034         | 2.9%        | 2 006 429         | 88.9%        | 2 257 015         | 6.9%          | -  | -           | -                                    | -           |
| Matjhabeng        | 193 506          | 5.5%        | 120 189          | 3.4%        | 89 635         | 2.5%        | 3 134 089         | 88.6%        | 3 537 419         | 10.8%         | -  | -           | -                                    | -           |
| Mogale City       | 182 592          | 10.8%       | 55 381           | 3.3%        | 50 354         | 3.0%        | 1 410 219         | 83.0%        | 1 698 547         | 5.2%          | -  | -           | -                                    | -           |
| Msunduzi          | -                | -           | -                | -           | -              | -           | -                 | -            | -                 | -             | -  | -           | -                                    | -           |
| Newcastle         | 100 717          | 7.1%        | 49 245           | 3.5%        | 33 167         | 2.3%        | 1 244 082         | 87.2%        | 1 427 211         | 4.4%          | 12 087                                     | 0.9%        | -                                    | -           |
| Polokwane         | 175 245          | 12.6%       | 90 477           | 6.5%        | 53 625         | 3.9%        | 1 066 596         | 77.0%        | 1 385 943         | 4.3%          | -  | -           | -                                    | -           |
| Rustenburg        | 406 108          | 8.5%        | (8 729)          | (0.2%)      | (38 274)       | (0.8%)      | 4 412 738         | 92.5%        | 4 771 842         | 14.6%         | -  | -           | -                                    | -           |
| Sol Plaatje       | 138 240          | 5.5%        | 189 046          | 7.5%        | 73 691         | 2.9%        | 2 123 728         | 84.1%        | 2 524 705         | 7.7%          | -  | -           | 1 618 790                            | 64.1%       |
| Stellenbosch      | 89 246           | 30.7%       | 41 181           | 14.2%       | 4 497          | 1.6%        | 156 045           | 53.6%        | 290 969           | 0.9%          | -  | -           | -                                    | -           |
| Steve Tshwete     | 59 423           | 38.4%       | 5 737            | 3.7%        | 6 906          | 4.5%        | 82 642            | 53.4%        | 154 707           | 0.5%          | -  | -           | -                                    | -           |
| uMhlathuze        | 408 890          | 62.5%       | 34 808           | 5.3%        | 14 298         | 2.2%        | 196 366           | 30.0%        | 654 362           | 2.0%          | -  | -           | -                                    | -           |
| <b>Total</b>      | <b>3 082 158</b> | <b>9.5%</b> | <b>1 255 882</b> | <b>3.9%</b> | <b>835 852</b> | <b>2.6%</b> | <b>27 456 915</b> | <b>84.1%</b> | <b>32 630 807</b> | <b>100.0%</b> | <b>15 101</b>                              | <b>0.1%</b> | <b>1 925 515</b>                     | <b>5.9%</b> |

Source: National Treasury Local Government Database

19 Secondary cities Debtors Age Analysis as at 30 September 2019

| R thousands     | 0 - 30 Days      |             | 31 - 60 Days     |             | 61 - 90 Days     |             | Over 90 Days      |              | Total             |               | Actual Bad Debts<br>Written Off to Debtors |             | Impairment -Bad<br>Debts ito Council |              |
|-----------------|------------------|-------------|------------------|-------------|------------------|-------------|-------------------|--------------|-------------------|---------------|--|-------------|--------------------------------------|--------------|
|                 | Amount           | %           | Amount           | %           | Amount           | %           | Amount            | %            | Amount            | %             | Amount                                     | %           | Amount                               | %            |
| Organs of State | 432 803          | 9.3%        | 401 810          | 8.6%        | 407 788          | 8.8%        | 3 408 067         | 73.3%        | 4 650 468         | 7.5%          | 0  | -           | 1 307 933                            | 28.1%        |
| Commercial      | 2 366 921        | 27.1%       | 685 950          | 7.9%        | 396 559          | 4.5%        | 5 293 627         | 60.6%        | 8 743 058         | 14.1%         | 65   | -           | 798 719                              | 9.1%         |
| Households      | 2 497 167        | 6.0%        | 1 289 096        | 3.1%        | 1 205 511        | 2.9%        | 36 825 580        | 88.1%        | 41 817 355        | 67.4%         | 42 958                                     | 0.1%        | 4 843 497                            | 11.6%        |
| Other           | 533 844          | 7.8%        | 33 983           | 0.5%        | (9 811)          | (0.1%)      | 6 262 704         | 91.8%        | 6 820 721         | 11.0%         | 1 408                                      | 0.0%        | 304 099                              | 4.5%         |
| <b>Total</b>    | <b>5 830 735</b> | <b>9.4%</b> | <b>2 410 839</b> | <b>3.9%</b> | <b>2 000 047</b> | <b>3.2%</b> | <b>51 789 979</b> | <b>83.5%</b> | <b>62 031 601</b> | <b>100.0%</b> | <b>44 431</b>                              | <b>0.1%</b> | <b>7 254 248</b>                     | <b>11.7%</b> |

Source: National Treasury Local Government Database

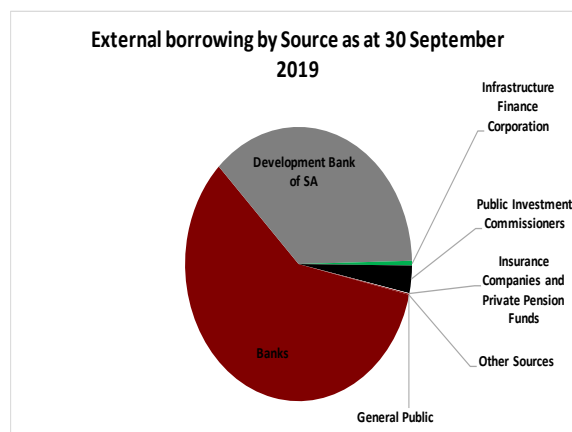
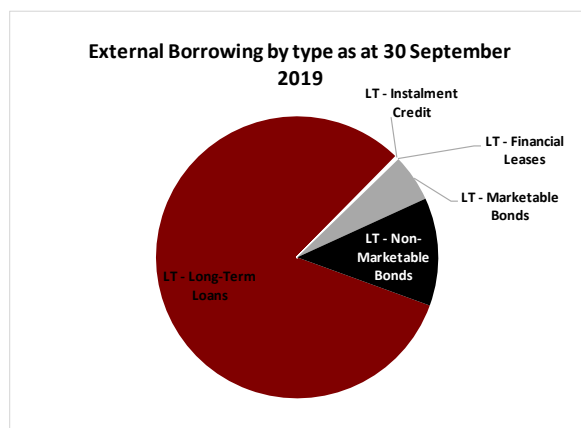
## 11. Aggregated municipal creditors age analysis

### Creditors Age Analysis as at 30 September 2019

|                                  | 0 - 30 Days       |              | 31 - 60 Days     |             | 61 - 90 Days     |              | Over 90 Days      |              | Total             |               |
|----------------------------------|-------------------|--------------|------------------|-------------|------------------|--------------|-------------------|--------------|-------------------|---------------|
| R thousands                      | Amount            | %            | Amount           | %           | Amount           | %            | Amount            | %            | Amount            | %             |
| Bulk Electricity                 | 5 770 015         | 34.9%        | 910 234          | 5.5%        | 2 598 314        | 15.7%        | 7 261 635         | 43.9%        | 16 540 197        | 39.9%         |
| Bulk Water                       | 1 951 893         | 23.3%        | 355 347          | 4.2%        | 777 504          | 9.3%         | 5 300 050         | 63.2%        | 8 384 794         | 20.2%         |
| PAYE deductions                  | 509 639           | 90.8%        | (269)            | (0.1%)      | 3 908            | 0.7%         | 48 015            | 8.6%         | 561 294           | 1.4%          |
| VAT (output less input)          | (10 119)          | 4.8%         | (7 573)          | 3.6%        | (35 933)         | 17.1%        | (156 881)         | 74.5%        | (210 506)         | (0.5%)        |
| Pensions / Retirement deductions | 377 004           | 70.6%        | (1 228)          | (0.2%)      | 583              | 0.1%         | 157 990           | 29.6%        | 534 349           | 1.3%          |
| Loan repayments                  | 123 886           | 9.7%         | 73 994           | 5.8%        | 468 417          | 36.7%        | 610 025           | 47.8%        | 1 276 321         | 3.1%          |
| Trade Creditors                  | 2 576 389         | 30.9%        | 522 376          | 6.3%        | 686 419          | 8.2%         | 4 563 566         | 54.7%        | 8 348 749         | 20.1%         |
| Auditor General                  | 24 154            | 23.1%        | 5 545            | 5.3%        | 935              | 0.9%         | 74 070            | 70.7%        | 104 704           | 0.3%          |
| Other                            | 4 445 111         | 75.2%        | 16 588           | 0.3%        | 16 543           | 0.3%         | 1 434 497         | 24.3%        | 5 912 740         | 14.3%         |
| <b>Total</b>                     | <b>15 767 972</b> | <b>38.0%</b> | <b>1 875 014</b> | <b>4.5%</b> | <b>4 516 689</b> | <b>10.9%</b> | <b>19 292 968</b> | <b>46.5%</b> | <b>41 452 642</b> | <b>100.0%</b> |
| <b>Per Province</b>              |                   |              |                  |             |                  |              |                   |              |                   |               |
| Eastern Cape                     | 935 920           | 23.8%        | 169 899          | 4.3%        | 304 191          | 7.7%         | 2 520 207         | 64.1%        | 3 930 218         | 9.5%          |
| Free State                       | 682 440           | 6.7%         | 485 278          | 4.8%        | 828 046          | 8.1%         | 8 185 309         | 80.4%        | 10 181 074        | 24.6%         |
| Gauteng                          | 11 160 792        | 76.9%        | 480 984          | 3.3%        | 2 237 071        | 15.4%        | 644 023           | 4.4%         | 14 522 870        | 35.0%         |
| Kwazulu-Natal                    | 1 993 642         | 47.3%        | 191 454          | 4.5%        | 390 684          | 9.3%         | 1 643 808         | 39.0%        | 4 219 588         | 10.2%         |
| Limpopo                          | 107 152           | 42.1%        | 9 507            | 3.7%        | 156 497          | 61.5%        | (18 563)          | (7.3%)       | 254 592           | 0.6%          |
| Mpumalanga                       | 175 680           | 5.1%         | 195 560          | 5.7%        | 236 657          | 6.8%         | 2 854 739         | 82.4%        | 3 462 635         | 8.4%          |
| North West                       | 568 439           | 19.8%        | 175 386          | 6.1%        | 229 345          | 8.0%         | 1 901 269         | 66.1%        | 2 874 439         | 6.9%          |
| Northern Cape                    | 178 481           | 9.9%         | 155 840          | 8.6%        | 127 079          | 7.0%         | 1 347 860         | 74.5%        | 1 809 260         | 4.4%          |
| Western Cape                     | (34 573)          | (17.5%)      | 11 105           | 5.6%        | 7 119            | 3.6%         | 214 316           | 108.3%       | 197 967           | 0.5%          |
| <b>Total</b>                     | <b>15 767 972</b> | <b>38.0%</b> | <b>1 875 014</b> | <b>4.5%</b> | <b>4 516 689</b> | <b>10.9%</b> | <b>19 292 968</b> | <b>46.5%</b> | <b>41 452 642</b> | <b>100.0%</b> |

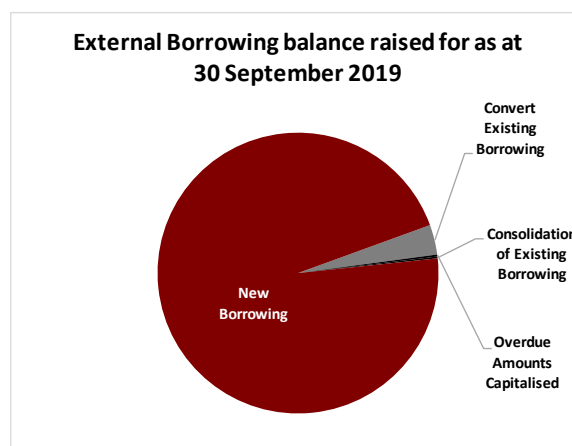
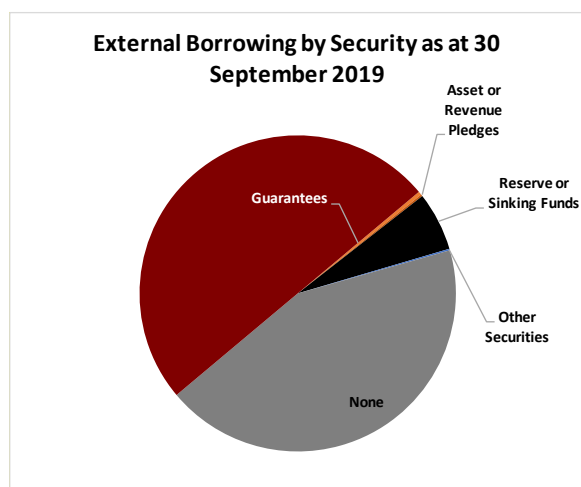
Source: National Treasury Local Government Database

## 12. Borrowing instruments



| Type                        | Balance (R thousands) |
|-----------------------------|-----------------------|
| ST - Bank Overdraft         | 5 333                 |
| ST - Other Short-Term Loans | 1 895                 |
| ST - Marketable Bonds       | 943                   |
| ST - Non-Marketable Bonds   |                       |
| ST - Other Securities       |                       |
| LT - Long-Term Loans        | 32 767 800            |
| LT - Instalment Credit      | 90 214                |
| LT - Financial Leases       | 54 754                |
| LT - Marketable Bonds       | 2 177 958             |
| LT - Non-Marketable Bonds   | 4 961 667             |
| LT - Other Securities       |                       |
| <b>Total</b>                | <b>40 060 564</b>     |

| Source  | Balance (R thousands) |
|---|-----------------------|
| General Public                                | 334                   |
| Banks   | 23 627 080            |
| Development Bank of SA                        | 14 832 463            |
| Infrastructure Finance Corporation            | 223 447               |
| Public Investment Commissioners               | 1 300 918             |
| Insurance Companies and Private Pension Funds | 28 657                |
| Municipal Pension Funds                       |                       |
| Other Public Pension Funds                    |                       |
| Unit Trusts                                   |                       |
| Internal Funds                                |                       |
| Other Sources                                 | 47 666                |
| <b>Total</b>                                  | <b>40 060 565</b>     |

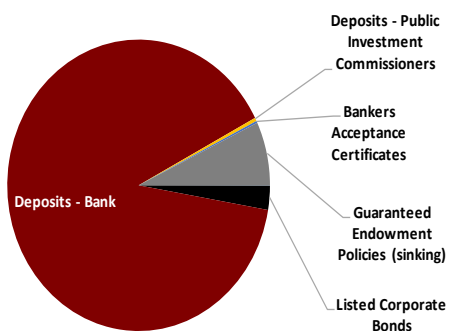


| Security                 | Balance (R thousands) |
|--------------------------|-----------------------|
| Guarantees               | 286 578               |
| Asset or Revenue Pledges | 152 290               |
| Bond Insurance           |                       |
| Reserve or Sinking Funds | 4 809 312             |
| Other Securities         | 131 808               |
| None                     | 34 680 577            |
| <b>Total</b>             | <b>40 060 565</b>     |

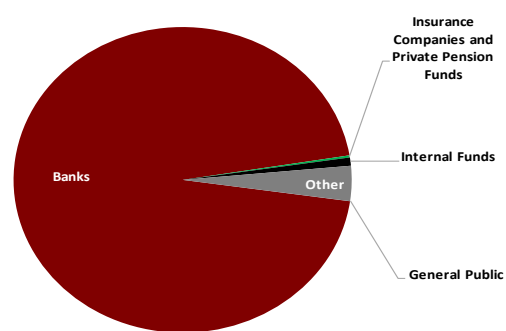
| Raised For                          | Balance (R thousands) |
|-------------------------------------|-----------------------|
| N/A                                 |                       |
| Convert Existing Borrowing          | 1 380 272             |
| Overdue Amounts Capitalised         | 91 485                |
| Consolidation of Existing Borrowing | 83 047                |
| New Borrowing                       | 38 505 761            |
| Bridging Finance                    |                       |
| <b>Total</b>                        | <b>40 060 565</b>     |

### 13. Investment instruments

Investment balance by Type as at 30 September 2019



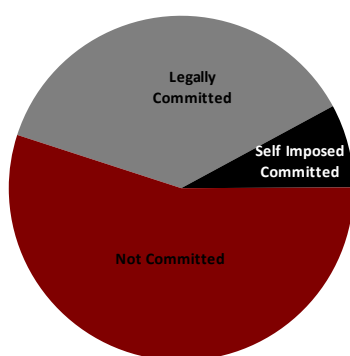
Investment balance by group as at 30 September 2019



| Type                                       | Balance (R thousands) |
|--|-----------------------|
| Securities - National Government           | 8 927                 |
| Listed Corporate Bonds                     | 761 369               |
| Deposits - Bank                            | 25 460 858            |
| Deposits - Public Investment Commissioners | 107 210               |
| Deposits - Corporation for Public Deposits |                       |
| Bankers Acceptance Certificates            | 62 554                |
| Negotiable Certificates of Deposit - Banks |                       |
| Guaranteed Endowment Policies (sinking)    | 2 005 784             |
| Repurchase Agreements - Banks              |                       |
| Municipal Bonds                            |                       |
| <b>TOTAL</b>                               | <b>28 406 702</b>     |

| Group   | Balance (R thousands) |
|---|-----------------------|
| General Public                                | 4 479                 |
| Banks   | 27 041 191            |
| Development Bank of SA                        |                       |
| Infrastructure Finance Corporation            |                       |
| Public Investment Commissioners               |                       |
| Insurance Companies and Private Pension Funds | 63 752                |
| Municipal Pension Funds                       |                       |
| Other Public Pension Funds                    |                       |
| Unit Trusts                                   |                       |
| Internal Funds                                | 246 611               |
| Other   | 1 050 669             |
| <b>Total</b>                                  | <b>28 406 702</b>     |

Investment balance by committed as at 30 September 2019



| Committed              | Balance (R thousands) |
|------------------------|-----------------------|
| Legally Committed      | 10 540 085            |
| Self Imposed Committed | 2 222 490             |
| Not Committed          | 15 644 127            |
| <b>Total</b>           | <b>28 406 702</b>     |



# 14. Conditional grants transfers, payments and expenditure as at 30 September 2019

1st Quarter Ended 30 September 2019

## CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS CONSOLIDATION FOR ALL MUNICIPALITIES

|  | Division of<br>revenue Act No.<br>16 of 2019 | Adjustment (Mid<br>year) | Other<br>Adjustments | Total Available<br>2019/20 | Year to date                    |   | First Quarter  | YTD   | % Changes                                       | % Changes for                                       | Approved Roll Over |   |
|--|--|--------------------------|----------------------|----------------------------|---------------------------------|---|--|---|---|---|--------------------|---|
|  |  |                          |                      |                            | Approved<br>payment<br>schedule | Transferred to<br>municipalities for<br>direct grants | Actual<br>expenditure<br>National<br>Department by<br>30 September<br>2019 | Actual<br>expenditure<br>National<br>Department | Actual<br>expenditure<br>National<br>Department | Exp as % of<br>Allocation<br>National<br>Department |                    |   |
| <b>R thousands</b>   |  |                          |                      |                            |                                 |   |  |   |   |   |                    |   |
| <b>Direct Transfers</b>  | 32 632 881                                   | -                        | -                    | 32 632 881                 | 24 997 687                      | 8 014 238   | 3 212 336  | 3 212 336                                       | -   | 9.8%  | -                  | - |
| <b>Infrastructure</b>  | 30 993 532                                   | -                        | -                    | 30 993 532                 | 23 358 338                      | 7 181 814   | 2 878 339  | 2 878 339                                       | -   | 9.3%  | -                  | - |
| Municipal Infrastructure Grant                                     | 14 816 103                                   | -                        | -                    | 14 816 103                 | 14 816 103                      | 4 776 893   | 2 180 613  | 2 180 613                                       | -   | 14.7%   | -                  | - |
| Public Transport Infrastructure Grant                              | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Public Transport Network Grant                                     | 6 468 248                                    | -                        | -                    | 6 468 248                  | -                               | -   | -  | -   | -   | -   | -                  | - |
| Integrated National Electrification Programme (Municipal) Grant    | 1 863 328                                    | -                        | -                    | 1 863 328                  | 1 863 328                       | 600 761   | 196 659  | 196 659   | -   | 10.6%   | -                  | - |
| Neighbourhood Development Partnership Grant (Capital Grant)        | 621 172                                      | -                        | -                    | 621 172                    | 621 172                         | 149 936   | 52 840   | 52 840  | -   | 8.5%  | -                  | - |
| 2010 FIFA World Cup Stadiums Development Grant                     | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Rural Road Assets Management Systems Grant                         | 113 891                                      | -                        | -                    | 113 891                    | 113 891                         | 79 729  | 10 223   | 10 223  | -   | 9.0%  | -                  | - |
| Municipal Drought Relief Grant                                     | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Municipal Water Infrastructure Grant                               | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Rural Household Infrastructure Grant                               | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Municipal Disaster Recovery Grant                                  | 60 733                                       | -                        | -                    | 60 733                     | 60 733                          | -   | -  | -   | -   | -   | -                  | - |
| Integrated City Development Grant                                  | 310 051                                      | -                        | -                    | 310 051                    | -                               | -   | -  | -   | -   | -   | -                  | - |
| Regional Bulk Infrastructure Grant (Schedule 5B)                   | 2 066 360                                    | -                        | -                    | 2 066 360                  | 2 066 360                       | 553 418   | 189 021  | 189 021   | -   | 9.1%  | -                  | - |
| Water Services Infrastructure Grant (Schedule 5B)                  | 3 669 319                                    | -                        | -                    | 3 669 319                  | 3 669 319                       | 873 645   | 218 634  | 218 634   | -   | 6.0%  | -                  | - |
| Municipal Emergency Housing Grant                                  | 147 432                                      | -                        | -                    | 147 432                    | 147 432                         | 147 432   | 30 349   | 30 349  | -   | 20.6%   | -                  | - |
| Integrated Urban Development Grant                                 | 856 895                                      | -                        | -                    | 856 895                    | -                               | -   | -  | -   | -   | -   | -                  | - |
| Metro Informal Settlements Partnership Grant                       | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| <b>Capacity and Others</b>   | 1 639 349                                    | -                        | -                    | 1 639 349                  | 1 639 349                       | 832 424   | 333 997  | 333 997   | -   | 20.4%   | -                  | - |
| 2010 FIFA World Cup Host City Operating Grant                      | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Restructuring Grant  | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Local Government Financial Management Grant                        | 532 822                                      | -                        | -                    | 532 822                    | 532 822                         | 532 822   | 100 394  | 100 394   | -   | 18.8%   | -                  | - |
| Municipal Systems Improvement Grant                                | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Expanded Public Works Programme Integrated Grant (Municipality)    | 730 046                                      | -                        | -                    | 730 046                    | 730 046                         | 182 602   | 185 221  | 185 221   | -   | 25.4%   | -                  | - |
| Infrastructure Skills Development Grant                            | 149 416                                      | -                        | -                    | 149 416                    | 149 416                         | 70 000  | 32 805   | 32 805  | -   | 22.0%   | -                  | - |
| Water Services Operating Subsidy Grant                             | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Energy Efficiency and Demand Side Management                       | 227 065                                      | -                        | -                    | 227 065                    | 227 065                         | 47 000  | 15 577   | 15 577  | -   | 6.9%  | -                  | - |
| Municipal Disaster Grant   | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| 2013 Africa Cup of Nations Host City Operating Grant               | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| 2014 African Nations Championship Host City Operating Grant        | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Public Transport Network Operations Grant                          | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Municipal Human Settlements Capacity Grant                         | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Municipal Demarcation Transition Grant (Schedule 5B)               | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| <b>Indirect Transfers</b>  | 7 208 220                                    | -                        | -                    | 7 208 220                  | 7 208 220                       | -   | -  | -   | -   | -   | -                  | - |
| <b>Infrastructure</b>  | 7 086 658                                    | -                        | -                    | 7 086 658                  | 7 086 658                       | -   | -  | -   | -   | -   | -                  | - |
| Regional Bulk Infrastructure Grant                                 | 3 037 523                                    | -                        | -                    | 3 037 523                  | 3 037 523                       | -   | -  | -   | -   | -   | -                  | - |
| Integrated National Electrification Programme (Eskom) Grant        | 3 374 053                                    | -                        | -                    | 3 374 053                  | 3 374 053                       | -   | -  | -   | -   | -   | -                  | - |
| Neighbourhood Development Partnership Grant (Technical Assistance) | 30 997                                       | -                        | -                    | 30 997                     | 30 997                          | -   | -  | -   | -   | -   | -                  | - |
| Backlogs in Water and Sanitation at Clinics and Schools            | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Backlogs in the Electrification of Clinics and Schools             | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Rural Household Infrastructure Grant (Indirect)                    | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Municipal Water Infrastructure Grant (Indirect)                    | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Bucket Eradication Programme Grant                                 | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Water Services Infrastructure Grant (Schedule 6B)                  | 644 085                                      | -                        | -                    | 644 085                    | 644 085                         | -   | -  | -   | -   | -   | -                  | - |
| <b>Capacity and Others</b>   | 121 562                                      | -                        | -                    | 121 562                    | 121 562                         | -   | -  | -   | -   | -   | -                  | - |
| Energy Efficiency and Demand Side Management (Eskom)               | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Water Services Operating Subsidy Grant (Indirect)                  | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| Municipal Systems Improvement Grant (Schedule 6B)                  | 121 562                                      | -                        | -                    | 121 562                    | 121 562                         | -   | -  | -   | -   | -   | -                  | - |
| Municipal Demarcation Transition Grant (Schedule 6B)               | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| <b>Total</b>   | 39 841 101                                   | -                        | -                    | 39 841 101                 | 32 205 907                      | 8 014 238   | 3 212 336  | 3 212 336                                       | -   | 8.1%  | -                  | - |
| <b>Grants excluded from the publication</b>                        | 12 045 386                                   | -                        | -                    | 12 045 386                 | -                               | -   | -  | -   | -   | -   | -                  | - |
| Urban Settlement Development Grant                                 | 12 045 386                                   | -                        | -                    | 12 045 386                 | -                               | -   | -  | -   | -   | -   | -                  | - |
| Finance Management Grant, Technical Programme                      | -  | -                        | -                    | -                          | -                               | -   | -  | -   | -   | -   | -                  | - |
| <b>Total as per DoRA</b>   | 51 886 487                                   | -                        | -                    | 51 886 487                 | 32 205 907                      | 8 014 238   | 3 212 336  | 3 212 336                                       | -   | -   | -                  | - |